

**“The City of Heritage”**



**ULUNDI MUNICIPALITY FINAL BUDGET AND MEDIUM TERM REVENUE**

**AND**

**EXPENDITURE FRAMEWORK (MTREF) COMMENCING IN 2014/2015 29 MAY 2014**

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## FINAL BUDGET 2014/2015

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THE COPIES OF THIS FINAL BUDGET CAN BE VIEWED IN THE FOLLOWING PLACES:

1. MUNICIPAL CUSTOMER CARE CENTRE
2. MUNICIPAL LIBRARY
3. MUNICIPAL CIVIC CENTRE
4. PROTECTION SERVICES AT UNIT C
5. MUNICIPAL WEBSITE AT [www.ulundi.gov.za](http://www.ulundi.gov.za)

Also notices will be displayed on Municipal notice boards notifying the community about the above-mentioned places.

1. MAYOR'S REPORT

**TABLING OF MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK FOR 2014/2015 2015/2016 AND 2016/2017**

**BY HER WORSHIP THE MAYOR OF ULUNDI, CLLR N.J. MANANA. AT THE COUNCIL CHAMBER OF THE ULUNDI MUNICIPAL**

**COUNCIL ON 29 MAY 2014**

Honourable Speaker, your Worship Deputy Mayor, Chief Whip, Chairperson of the MPAC, Honourable Councillors, Heads of Departments and Officials.

I hereby rise to confirm that after adoption of a draft Medium Revenue and Expenditure Framework on 24 March 2014 the provisions of Section 21 and 23 of the MFMA read together with Section 34 of Municipal Systems Act were I would like to announce that in terms of Section 24 (1) of the MFMA the Ulundi Municipality's 2014/2015 has now been finalised with the following changes:

Electricity has been increased to **R72 969 304.00** Property Rates increased to **R47 766 000.00** this leaves us with a surplus of **R1 614 243.00** and I further confirm that total salaries percentage to the total operating budget is 29% which is within the required norm of 35%.

REVENUE SOURCE	BUDGETED AMOUNT
Property Rates	R47 766 000
Refuse	R6 415 651.00
Electricity	R72 969 000
Learners licences and traffic fines	R5 951 788.00
Other	R7 494 539.00
<b>TOTAL</b>	<b>R140 641 439.00</b>

Other revenue comprises of the following items:

Land sales (BA 154 & B26)	R4 436 262.00
Building Plans	R110 000.00
Rental facilities	R688 218.00
Cemetery fees	R51 000.00
Library fines	R18 000.00
Commission fees	R50 000.00
Deposits forfeited	R 1 030 000.00
Rates clearance certificate	R8 471.00
Interest on investments	R250 000.00
Sundry income	R80 000.00
Administration fees	R802 370.00
<b>TOTAL</b>	<b>R7 494 539 .00</b>

**REVENUE FROM GRANTS:**

<b>GRANT</b>	<b>AMOUNT</b>
Equitable share	R101 284 000.00
MSIG	R934 000.00
MIG	R29 000 000.00
Financial Management Grant (FMG)	R1 700 000.00
Electrification Programme	R5 000 000.00
Expanded Public Works Programme	R1 031 000.00
Provincialisation of libraries	R146 000.00
Community Library Services	R735 000.00

Sports & Recreation	R150 000.00
Tourism grant	R50 000.00
<b>TOTAL</b>	<b>R140 030 000.00</b>

Furthermore, Honourable Speaker, I would like to highlight some of general Expenditure items under Operational Budget that have been budgeted for. I wish to stress that these are highlights the expenditure items are contained in the budget estimates and Councillors in Portfolio Committees will dissect the lists before the final budget is approved:

<b>GENERAL EXPENDITURE</b>	
<b>EXPENDITURE</b>	<b>AMOUNT</b>
Mayoral function	R1 368 000.00
Ward committees (R500 p.p.)	R1 440 000.00
Indigent burial	R1 000 000.00
HIV and Aids	R972 000.00
Sport and Mayoral cup	R1 510 000.00
Youth affairs	R90 000.00
Arts and culture	R566 250.00
LED Projects	R1 500 000.00
<b>TOTAL</b>	<b>R8 446 250.00</b>

<b><u>REPAIRS AND MAINTENANCE</u></b>	
Roads	R1 766 054.00
Electricity	R5 296 393.00

Only 2.1% has been budgeted for repairs & maintenance as a result of cash flow crisis our municipality is currently facing, but this will be corrected in our adjustment budget during February 2015. Also expenditure on the renewal of existing assets is at 30.9% instead of 40% as per MFMA circular number 66, this is as a result of prioritised projects for the coming financial year which are the construction of two sports-fields in Mpungamhlophe and Ceza. In conclusion Honourable Speaker and Colleagues I wish to mention that the total budgeted salary cost for both employees and Councillors is R93 314 444.00 and that amounts to 29% of the total operating budget. Also National treasury guidelines for salary increases of 6.2% for section 56 and 57 Managers and 6.79% for other employees has been considered when preparing this draft budget as per latest budget circular number 72 issued on the 17 March 2014. Honourable Speaker as well as my colleagues, I would like to emphasise that this draft budget has been prepared as per Municipal Budget Reporting Regulations and will be submitted to both National and Provincial Treasuries in an electronic copy as well as hard copies in the required format (A Schedule Version 2.6).

Therefore, I shall now request Portfolio Committees to go to their relevant wards for community consultation and bring back their inputs for incorporation into the final budget. With those words I wish to thank all of you for this opportunity. May Almighty GOD bless you abundantly.





## **" The City of Heritage "**



### **EXTRACT**

FROM THE MINUTES OF 2013/2014 SPECIAL MEETING OF ULUNDI MUNICIPAL COUNCIL IN ACCORDANCE WITH SECTION 29(1) READ WITH SECTION 18(2) OF THE LOCAL GOVERNMENT MUNICIPAL STRUCTURES ACT NO. 117 OF 1998, HELD IN THE COUNCIL CHAMBER, ULUNDI CIVIC CENTRE AT BA 81, PRINCE MANGOSUTHU STREET ON THURSDAY, 29 MAY 2014 AT 12H00

- A1. APPROVAL OF THE MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK ULUNDI MUNICIPAL BUDGET FOR THE 2014/2015 FINANCIAL YEAR AND ALLOCATIONS FOR THE TWO OUTER YEARS 2015/2016 AND 2016/2017 (A1./1)  
5/1/1

#### **RESOLVED:-**

1. THAT in terms of Section 24 of the Municipal Finance Management Act of 2003, the MTREF Budget for the 2014/2015 financial year and two outer years 2015/2016 and 2016/2017 totaling to R 281 036 032.00; R296 211 978.00 and R312 307 425.00 respectively be approved.
2. THAT in terms of Section 24(2)(c)(i) and (ii) of the Municipal Finance Management Act 56 of 2003 and Sections 74 and 75A of the Local Government Municipal Systems Act 32 of 2000 as amended, Council's tariffs be increased with effect from 01 July 2014 as follows:-
  - Electricity tariff are subject to final ruling by National Electricity Regulator of South Africa
  - Refuse Removal to increase by 6.2%.
  - Municipal Property Rates tariffs to increase by 6.2%
  - Other miscellaneous tariffs to increase by 6.2%
3. THAT the capital estimates for 2014/2015 be approved as follows:-

Expenditure to be funded internally	R 610 000.00
MIG Funding	R29 000 000.00
Electrification Programme	R 5 000 000.00
<b>Total</b>	<b>R34 610 000.00</b>
4. THAT the final budget be submitted to the National and Provincial Treasury in accordance with Section 21 of the Municipal Budget and Reporting Regulations.
5. THAT no capital expenditure be incurred which is to be funded from Council's internal funds except the ones specified which is subject to the improvement in the Council's cash flow position.

6. THAT employees related costs be increased by 6.79% as informed by the latest MFMA budget circular number 72 as prescribed by National Treasury.
7. THAT Section 56 and 57 Managers salaries and allowances be increased by 6.2% which is in line with inflation rate for 2014/2015 as informed by the MFMA budget circular number 72 as prescribed by National Treasury.
8. It be noted that the comments of the Provincial Treasury in the 2014/2015 draft budget were taken into consideration.

**CERTIFIED A TRUE COPY**



**N.G. ZULU: DIRECTOR  
CORPORATE AND MANAGEMENT SERVICES**

ULUNDI  
29-05-2014

# Municipal annual budget and MTREF & supporting tables

[Click for Instructions!](#)

**Accountability**

**Transparency**

**Information &  
service delivery**



national treasury

Department  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

Ilze Baron  
National Treasury  
Tel: (012) 395-6742  
Electronic submissions: [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za)

## Preparation Instructions

Municipality Name: KZN266 Ulundi

CFO Name: JH Mhlongo

Tel: 035-8745102

Fax: 035-87

E-Mail: jmhlongo@ulundi.gov.za

Budget for MTREF starting: 2014

Budget Year:

Does this municipality have Entities? No

If YES: Identify type of report: Consolidated Information

Name Votes & St

### Printing Instructions

#### Showing / Hiding Columns

Hide Pre-audit columns on all sheets

Hide Reference columns on all sheets

#### Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents  
provide essential a

MFMA Budget Circulars

MBRR Budget Formats Guide

Dummy Budget Guide

Funding Compliance Guide

MFMA Return Forms

4 5174

2014/15

ub-Votes

nts which  
assistance

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Organisational Structure Votes		Complete Votes & Sub-Votes		Select Org. Structure
Vote 1 - GOVERNMENT & ADMINISTRATION		GOVERNMENT & ADMINISTRATION		1.1 - [Name of sub-vote]
Vote 2 - Community & Public Safety	1.1	Executive and council		
Vote 3 - Economic & Environmental Services	1.2	Budget and treasury office		
Vote 4 - Trading Services	1.3	Corporate services		
Vote 5 - [NAME OF VOTE 5]	1.4	[Name of sub-vote]		
Vote 6 - [NAME OF VOTE 6]	1.5	[Name of sub-vote]		2.1 - [Name of sub-vote]
Vote 7 - [NAME OF VOTE 7]	1.6	[Name of sub-vote]		
Vote 8 - [NAME OF VOTE 8]	1.7	[Name of sub-vote]		
Vote 9 - [NAME OF VOTE 9]	1.8	[Name of sub-vote]		
Vote 10 - [NAME OF VOTE 10]	1.9	[Name of sub-vote]		
Vote 11 - [NAME OF VOTE 11]	1.10	[Name of sub-vote]		3.1 - [Name of sub-vote]
Vote 12 - [NAME OF VOTE 12]	2.1	Community & Public Safety		
Vote 13 - [NAME OF VOTE 13]	2.2	Community and social services		
Vote 14 - [NAME OF VOTE 14]	2.3	Sport and recreation		
Vote 15 - [NAME OF VOTE 15]	2.4	Public safety		
	2.5	Housing		4.1 - [Name of sub-vote]
	2.6	Health		
	2.7	[Name of sub-vote]		
	2.8	[Name of sub-vote]		
	2.9	[Name of sub-vote]		
	2.10	[Name of sub-vote]		5.1 - [Name of sub-vote]
		Economic & Environmental Services		
	3.1	Planning and development		
	3.2	Road transport		
	3.3	Environmental protection		
	3.4	[Name of sub-vote]		6.1 - [Name of sub-vote]
	3.5	[Name of sub-vote]		
	3.6	[Name of sub-vote]		
	3.7	[Name of sub-vote]		
	3.8	[Name of sub-vote]		
	3.9	[Name of sub-vote]		
	3.10	[Name of sub-vote]		
		Trading Services		
	4.1	Electricity		
	4.2	Water		
	4.3	Waste water management		
	4.4	Waste management		
	4.5	Other		
	4.6	[Name of sub-vote]		
	4.7	[Name of sub-vote]		
	4.8	[Name of sub-vote]		
	4.9	[Name of sub-vote]		
	4.10	[Name of sub-vote]		
		[NAME OF VOTE 5]		
	5.1	[Name of sub-vote]		
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	5.4	[Name of sub-vote]		
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	5.8	[Name of sub-vote]		
	5.9	[Name of sub-vote]		
	5.10	[Name of sub-vote]		
		[NAME OF VOTE 6]		
	6.1	[Name of sub-vote]		
	6.2	[Name of sub-vote]		
	6.3	[Name of sub-vote]		
	6.4	[Name of sub-vote]		
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6.9	[Name of sub-vote]	
6.10	[Name of sub-vote]	
Vote 7	[NAME OF VOTE 7]	
7.1	[Name of sub-vote]	
7.2	[Name of sub-vote]	
7.3	[Name of sub-vote]	
7.4	[Name of sub-vote]	
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7.6	[Name of sub-vote]	
7.7	[Name of sub-vote]	
7.8	[Name of sub-vote]	
7.9	[Name of sub-vote]	
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Vote 8	[NAME OF VOTE 8]	
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8.2	[Name of sub-vote]	
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8.9	[Name of sub-vote]	
8.10	[Name of sub-vote]	
Vote 9	[NAME OF VOTE 9]	
9.1	[Name of sub-vote]	
9.2	[Name of sub-vote]	
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9.10	[Name of sub-vote]	
Vote 10	[NAME OF VOTE 10]	
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10.4	[Name of sub-vote]	
10.5	[Name of sub-vote]	
10.6	[Name of sub-vote]	
10.7	[Name of sub-vote]	
10.8	[Name of sub-vote]	
10.9	[Name of sub-vote]	
10.10	[Name of sub-vote]	
Vote 11	[NAME OF VOTE 11]	
11.1	[Name of sub-vote]	
11.2	[Name of sub-vote]	
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11.10	[Name of sub-vote]	
Vote 12	[NAME OF VOTE 12]	
12.1	[Name of sub-vote]	
12.2	[Name of sub-vote]	
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12.4	[Name of sub-vote]	
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12.6	[Name of sub-vote]	
12.7	[Name of sub-vote]	
12.8	[Name of sub-vote]	
12.9	[Name of sub-vote]	
12.10	[Name of sub-vote]	

7.1 - [Name of sub-vote]

8.1 - [Name of sub-vote]

9.1 - [Name of sub-vote]

10.1 - [Name of sub-vote]

11.1 - [Name of sub-vote]

12.1 - [Name of sub-vote]



Vote 13	[NAME OF VOTE 13]	
13.1	[Name of sub-vote]	13.1 - [Name of sub-vote]
13.2	[Name of sub-vote]	
13.3	[Name of sub-vote]	
13.4	[Name of sub-vote]	
13.5	[Name of sub-vote]	
13.6	[Name of sub-vote]	
13.7	[Name of sub-vote]	
13.8	[Name of sub-vote]	
13.9	[Name of sub-vote]	
13.10	[Name of sub-vote]	
Vote 14	[NAME OF VOTE 14]	
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14.2	[Name of sub-vote]	
14.3	[Name of sub-vote]	
14.4	[Name of sub-vote]	
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14.8	[Name of sub-vote]	
14.9	[Name of sub-vote]	
14.10	[Name of sub-vote]	
Vote 15	[NAME OF VOTE 15]	
15.1	[Name of sub-vote]	15.1 - [Name of sub-vote]
15.2	[Name of sub-vote]	
15.3	[Name of sub-vote]	
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15.9	[Name of sub-vote]	
15.10	[Name of sub-vote]	

<b>A. GENERAL INFORMATION</b>	
Municipality	KZN266 Ulundi
Grade	3 1 Grade in terms of the Remuneration of Public Office Bearers Act
Province	KZN KWAZULU-NATAL
Web Address	www.ulundi.gov.za
e-mail Address	lmhlongo@ulundi.gov.za
<b>B. CONTACT INFORMATION</b>	
Postal address:	
P.O. Box	Private Bag X 17
City / Town	Ulundi
Postal Code	3838
Street address	
Building	Ulundi Municipality
Street No. & Name	Corner King Zwelithini & Princess Magogo St
City / Town	Ulundi
Postal Code	3838
<b>General Contacts</b>	
Telephone number	035-8745100
Fax number	035-874 5174
<b>C. POLITICAL LEADERSHIP</b>	
<b>Speaker:</b>	
Name	Cllr H J Mlambo
Telephone number	035-8745101
Cell number	072 451 381
Fax number	0885773591
E-mail address	speaker@ulundi.gov.za
<b>Secretary/PA to the Speaker:</b>	
Name	W Vlakazi
Telephone number	035-8745104
Cell number	072 0260 549
Fax number	0885773591
E-mail address	wvlakazi@ulundi.gov.za
<b>Mayor/Executive Mayor:</b>	
Name	Cllr NJ Manana
Telephone number	035-874 5809
Cell number	079 510 1153
Fax number	035-874 5831
E-mail address	nsikhakhane@ulundi.gov.za
<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
Name	N F P Sikhakhane
Telephone number	035-874 5809
Cell number	079 3779 016
Fax number	035-874 5831
E-mail address	nsikhakhane@ulundi.gov.za
<b>Deputy Mayor/Executive Mayor:</b>	
Name	Cllr W.M Ntshangase
Telephone number	035-874 5805
Cell number	0825588493
Fax number	035-874 5833
E-mail address	nnqema@ulundi.gov.za
<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
Name	NC Ngema
Telephone number	035-874 5805
Cell number	627391769
Fax number	035-874 5833
E-mail address	nnqema@ulundi.gov.za
<b>D. MANAGEMENT LEADERSHIP</b>	
<b>Municipal Manager:</b>	
Name	Princess SA Buthelezi
Telephone number	0358745810
Cell number	0827456384
Fax number	035-8745832
E-mail address	sabuthlezi@ulundi.gov.za
<b>Secretary/PA to the Municipal Manager:</b>	
Name	TO Dlamini
Telephone number	035-874 5810
Cell number	0766 716 696
Fax number	035-874 5832
E-mail address	edlamini@ulundi.gov.za
<b>Chief Financial Officer:</b>	
Name	JH Mhlongo
Telephone number	035-8745102
Cell number	073 4721 934
Fax number	035-874 5174
E-mail address	lmhlongo@ulundi.gov.za
<b>Secretary/PA to the Chief Financial Officer:</b>	
Name	Thandeka Magwaza
Telephone number	035-874 5102
Cell number	082 322 8689
Fax number	035-874 5174
E-mail address	lmagwaza@ulundi.gov.za
<b>Official responsible for submitting financial information</b>	
Name	Nsukuza Mahlaba
Telephone number	035-874 5140
Cell number	084-681 5051
Fax number	035-874 5174
E-mail address	nmahlaba@ulundi.gov.za
<b>Official responsible for submitting financial information</b>	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
<b>Official responsible for submitting financial information</b>	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

KZN266 Ulundi - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	29 255	28 795	27 593	22 400	43 951	43 951	43 951	46 670	49 423	52 142
Service charges	37 621	39 004	48 255	65 523	76 563	76 563	76 563	79 385	84 089	88 692
Investment revenue	414	114	209	170	180	180	180	250	285	279
Transfers recognised - operational	84 811	92 102	87 130	91 573	90 084	90 084	90 084	106 030	112 286	118 461
Other own revenue	9 071	9 687	25 463	8 310	6 762	6 898	6 898	14 091	10 074	10 628
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>161 172</b>	<b>169 702</b>	<b>188 650</b>	<b>187 976</b>	<b>217 540</b>	<b>217 676</b>	<b>217 676</b>	<b>246 426</b>	<b>256 117</b>	<b>270 203</b>
Employee costs	50 598	58 468	68 492	64 997	71 843	71 843	71 843	80 075	84 799	89 463
Remuneration of councillors	9 081	10 443	10 859	12 921	13 094	13 094	13 094	13 239	14 020	14 791
Depreciation & asset impairment	(66 533)	(156 907)	65 900	(46 000)	65 967	65 967	65 967	70 089	74 224	78 306
Finance charges	107	71	16	300	300	300	300	150	159	168
Materials and bulk purchases	33 898	45 066	49 249	46 940	56 271	56 271	56 271	58 556	62 011	65 422
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	38 134	107 176	78 165	100 436	108 022	121 006	121 006	127 072	134 570	141 971
<b>Total Expenditure</b>	<b>65 285</b>	<b>64 317</b>	<b>272 681</b>	<b>179 594</b>	<b>315 497</b>	<b>328 481</b>	<b>328 481</b>	<b>349 181</b>	<b>369 782</b>	<b>390 120</b>
<b>Surplus/(Deficit)</b>	<b>95 887</b>	<b>105 385</b>	<b>(84 030)</b>	<b>8 382</b>	<b>(97 957)</b>	<b>(110 805)</b>	<b>(110 805)</b>	<b>(102 755)</b>	<b>(113 666)</b>	<b>(119 917)</b>
Transfers recognised - capital	-	-	34 700	35 381	35 381	35 381	35 381	34 610	40 216	40 432
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>95 887</b>	<b>105 385</b>	<b>(49 330)</b>	<b>43 763</b>	<b>(62 576)</b>	<b>(75 424)</b>	<b>(75 424)</b>	<b>(68 145)</b>	<b>(73 450)</b>	<b>(79 485)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>95 887</b>	<b>105 385</b>	<b>(49 330)</b>	<b>43 763</b>	<b>(62 576)</b>	<b>(75 424)</b>	<b>(75 424)</b>	<b>(68 145)</b>	<b>(73 450)</b>	<b>(79 485)</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>27 010</b>	<b>20 913</b>	<b>25 701</b>	<b>35 381</b>	<b>35 381</b>	<b>35 381</b>	<b>35 381</b>	<b>34 610</b>	<b>40 216</b>	<b>41 432</b>
Transfers recognised - capital	27 010	20 913	25 701	35 381	35 381	35 381	35 381	34 000	40 216	41 432
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	610	-	-
<b>Total sources of capital funds</b>	<b>27 010</b>	<b>20 913</b>	<b>25 701</b>	<b>35 381</b>	<b>35 381</b>	<b>35 381</b>	<b>35 381</b>	<b>34 610</b>	<b>40 216</b>	<b>41 432</b>
<b>Financial position</b>										
Total current assets	73 051	10 095	17 923	45 660	98 793	98 793	98 793	104 918	111 108	117 219
Total non current assets	471 389	486 285	692 083	1 007 757	692 527	692 527	692 527	999 488	1 058 458	1 116 673
Total current liabilities	94 141	64 456	77 343	1 459	64 312	64 312	64 312	68 299	72 329	76 307
Total non current liabilities	556	286	4 262	-	3 220	3 220	3 220	3 420	3 621	3 835
Community wealth/Equity	338 096	184 149	628 041	655 367	605 232	605 232	605 232	581 469	616 775	652 395
<b>Cash flows</b>										
Net cash from (used) operating	34 798	28 127	26 326	194 947	(136 485)	(136 485)	(136 485)	(43 030)	(45 854)	(50 372)
Net cash from (used) Investing	(36 539)	(26 883)	(25 701)	(35 731)	(35 381)	(35 381)	(35 381)	(30 174)	(40 216)	(40 432)
Net cash from (used) financing	(375)	(695)	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>498</b>	<b>1 047</b>	<b>1 672</b>	<b>160 888</b>	<b>(170 194)</b>	<b>(170 194)</b>	<b>(170 194)</b>	<b>(243 397)</b>	<b>(329 467)</b>	<b>(420 271)</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	638	1 176	1 672	4 633	4 834	4 834	4 834	5 134	5 437	5 738
Application of cash and investments	240 575	228 354	190 155	(31 665)	686 658	686 702	686 702	643 981	685 437	723 136
<b>Balance - surplus (shortfall)</b>	<b>(239 937)</b>	<b>(227 178)</b>	<b>(188 483)</b>	<b>36 198</b>	<b>(681 824)</b>	<b>(681 868)</b>	<b>(681 868)</b>	<b>(638 847)</b>	<b>(680 000)</b>	<b>(717 401)</b>
<b>Asset management</b>										
Asset register summary (WDV)	471 387	486 284	692 083	259 159	699 815	699 815	999 488	999 488	1 009 802	1 065 341
Depreciation & asset impairment	(66 533)	(156 907)	65 900	(46 000)	65 967	65 967	70 089	74 224	78 306	78 306
Renewal of Existing Assets	8 697	4 165	16 207	17 025	17 025	17 025	17 025	10 500	23 716	27 858
Repairs and Maintenance	5 774	974	2 976	9 024	9 223	9 223	10 118	10 118	10 713	11 302
<b>Free services</b>										
Cost of Free Basic Services provided	-	457	483	510	510	510	538	538	567	598
Revenue cost of free services provided	-	7 650	2 700	2 700	1 781	1 781	1 681	1 681	1 983	2 090
<b>Households below minimum service level</b>										
Water:	-	12	12	12	12	12	12	12	13	14
Sanitation/sewerage:	-	8	8	8	8	8	8	8	9	9
Energy:	-	9	9	9	9	9	9	9	10	10
Refuse:	-	40	40	28	28	28	28	28	29	31

KZN266 Ulundi - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		119 661	125 119	125 199	116 144	136 142	136 142	154 660	163 785	172 793
Executive and council		43 304	32 451	6 000	7 786	7 711	7 711	9 439	9 996	10 546
Budget and treasury office		76 357	92 668	129 199	107 358	127 431	127 431	144 190	152 697	161 095
Corporate services		-	-	-	1 000	1 000	1 000	1 031	1 092	1 152
<i>Community and public safety</i>		2 429	5 093	4 505	6 769	6 587	6 587	7 123	7 544	7 958
Community and social services		38	1 290	4 595	1 121	1 135	1 135	1 021	1 082	1 141
Sport and recreation		75	93	-	-	-	-	150	159	168
Public safety		2 316	3 665	-	7 668	5 452	5 452	5 952	6 303	6 650
Housing		-	45	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 015	1 504	31 896	27 481	33 631	33 631	33 926	35 928	37 904
Planning and development		1 015	1 504	741	100	6 220	6 220	4 846	5 132	5 414
Road transport		-	-	31 155	27 381	27 411	27 411	29 080	30 786	32 489
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		39 774	36 790	51 661	73 523	76 563	76 563	85 327	90 361	95 331
Electricity		35 249	32 110	51 661	68 851	71 253	71 253	78 911	83 667	88 163
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		4 525	4 680	-	4 672	5 310	5 310	6 416	6 794	7 168
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	162 879	168 506	223 350	225 937	252 923	252 923	281 036	297 617	313 986
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		42 989	58 304	147 354	109 167	133 711	133 711	162 763	161 776	170 674
Executive and council		31 344	39 723	25 930	23 271	22 246	22 246	32 202	34 102	35 977
Budget and treasury office		11 645	18 581	100 930	66 274	92 370	92 370	95 781	101 432	107 010
Corporate services		-	-	20 495	19 622	19 095	19 095	24 781	26 243	27 686
<i>Community and public safety</i>		23 228	26 418	22 070	34 818	37 655	37 655	55 399	58 668	61 894
Community and social services		6 710	7 305	22 079	7 790	7 705	7 705	16 650	16 574	17 485
Sport and recreation		5 226	3 941	-	5 515	5 761	5 761	8 627	9 136	9 638
Public safety		11 292	15 127	-	21 513	24 189	24 189	31 122	32 958	34 771
Housing		-	45	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		72 802	71 343	22 233	45 644	50 063	50 063	52 295	55 380	58 428
Planning and development		4 288	3 655	9 825	2 537	2 371	2 371	3 333	3 630	3 724
Road transport		68 057	67 168	12 407	43 157	47 692	47 692	48 962	51 850	54 702
Environmental protection		457	520	-	-	-	-	-	-	-
<i>Trading services</i>		54 071	70 797	81 015	78 169	93 055	93 055	88 723	93 958	99 128
Electricity		49 506	63 493	81 015	67 715	80 739	80 739	75 263	79 693	84 076
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		4 565	7 304	-	10 454	12 316	12 316	13 470	14 265	15 050
<i>Other</i>	4	6 103	1 692	-	2 989	2 989	2 989	-	-	-
<b>Total Expenditure - Standard</b>	3	199 193	228 554	272 681	270 837	317 473	317 473	349 181	369 782	390 120
<b>Surplus/(Deficit) for the year</b>		(36 314)	(60 048)	(49 330)	(44 900)	(64 550)	(64 550)	(68 145)	(72 165)	(76 134)

**References**

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

KZN266 Ulundi - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

KZN266 Ulundi - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)										
Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard										
Municipal governance and administration		119 661	125 119	135 199	116 144	136 142	136 142	154 660	163 785	172 793
Executive and council		43 304	32 451	6 000	7 786	7 711	7 711	9 439	9 998	10 546
Mayor and Council		43 304	32 451	6 000	6 846	6 771	6 771	8 455	8 954	9 446
Municipal Manager		-	-	-	940	940	940	984	1 042	1 099
Budget and treasury office		76 357	92 668	129 199	107 358	127 431	127 431	144 190	152 697	161 095
Corporate services		-	-	-	1 000	1 000	1 000	1 031	1 092	1 152
Human Resources		-	-	-	1 000	1 000	1 000	1 031	1 092	1 152
Information Technology		-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-
Other Admin		-	-	-	-	-	-	-	-	-
Community and public safety		2 429	5 093	4 595	1 121	6 587	6 587	7 123	7 544	7 958
Community and social services		38	1 290	4 595	1 121	1 135	1 135	1 021	1 082	1 141
Libraries and Archives		38	1 290	4 595	876	874	874	910	964	1 017
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and Facilities		-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums		-	-	-	-	-	-	-	-	-
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		-	-	-	-	-	-	-	-	-
Other Social		-	-	-	245	261	261	111	118	124
Sport and recreation		75	93	-	-	-	-	150	159	168
Public safety		2 316	3 685	-	7 668	5 452	5 452	5 952	6 303	6 650
Police		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Other		2 316	3 685	-	7 668	5 452	5 452	5 952	6 303	6 650
Housing		-	45	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Economic and environmental services		1 015	1 504	31 896	27 481	33 631	33 631	33 928	35 928	37 804
Planning and development		1 015	1 504	741	100	6 220	6 220	4 846	5 132	5 414
Economic Development/Planning		1 015	1 504	741	100	6 220	6 220	4 846	5 132	5 414
Town Planning/Building enforcement		-	-	-	-	-	-	-	-	-
Licensing & Regulation		-	-	-	-	-	-	-	-	-
Road transport		-	-	31 155	27 381	27 411	27 411	29 080	30 798	32 489
Roads		-	-	31 155	27 381	27 411	27 411	29 080	30 798	32 489
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Trading services		39 774	36 790	51 661	73 523	76 563	76 563	85 327	90 361	95 331
Electricity		35 249	32 110	51 661	68 851	71 253	71 253	78 911	83 567	88 163
Electricity Distribution		35 249	32 110	51 661	68 851	71 253	71 253	78 911	83 567	88 163
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Water Distribution		-	-	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Waste management		4 525	4 680	-	4 672	5 310	5 310	6 416	6 794	7 168
Solid Waste		4 525	4 680	-	4 672	5 310	5 310	6 416	6 794	7 168
Other		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	162 879	168 506	223 350	225 937	252 923	252 923	281 036	297 617	313 986
Expenditure - Standard										
Municipal governance and administration		42 989	58 304	147 354	109 167	133 711	133 711	152 763	161 776	170 674
Executive and council		31 344	39 723	25 930	23 271	22 246	22 246	32 202	34 102	35 977
Mayor and Council		31 344	39 723	25 930	23 271	17 794	17 794	20 730	21 953	23 160
Municipal Manager		-	-	-	4 452	4 452	4 452	11 472	12 149	12 817
Budget and treasury office		11 645	18 581	100 930	66 274	92 370	92 370	95 781	101 432	107 010
Corporate services		-	-	20 495	19 622	19 095	19 095	24 781	26 243	27 686
Human Resources		-	-	20 495	19 622	3 036	3 036	4 366	4 624	4 878
Information Technology		-	-	-	-	4 452	4 452	4 628	4 901	5 171
Property Services		-	-	-	-	-	-	-	-	-
Other Admin		-	-	-	-	11 607	11 607	15 787	16 718	17 638
Community and public safety		23 228	26 418	22 079	34 818	37 655	37 655	55 399	58 668	61 894
Community and social services		6 710	7 108	22 079	1 705	7 705	7 705	15 650	16 574	17 485
Libraries and Archives		-	-	-	1 467	1 467	1 467	2 331	2 489	2 605
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and Facilities		-	-	-	-	-	-	-	-	-

Cemeteries & Crematoriums								-	-
Child Care								-	-
Aged Care								-	-
Other Community								-	-
Other Social	6 710	7 100	22 079	7 790	6 238	6 238	13 319	14 105	14 880
Sport and recreation	5 226	3 941		5 515	5 781	5 761	8 627	9 136	9 638
Public safety	11 292	15 127	-	21 513	24 189	24 189	31 122	32 958	34 771
Police									
Fire									
Civil Defence									
Street Lighting									
Other	11 292	15 127		21 513	24 189	24 189	31 122	32 958	34 771
Housing		45							
Health									
Clinics									
Ambulance									
Other									
Economic and environmental services	72 802	71 343	22 233	45 694	50 063	50 063	52 295	55 380	58 426
Planning and development	4 288	3 655	9 825	2 537	2 371	2 371	3 333	3 530	3 724
Economic Development/Planning	4 288	3 655	9 825	2 537	2 371	2 371	3 333	3 530	3 724
Town Planning/Building enforcement									
Licensing & Regulation									
Road transport	68 057	67 168	12 407	43 157	47 692	47 692	48 962	51 850	54 702
Roads	68 057	67 168	12 407	43 157	47 692	47 692	48 962	51 850	54 702
Public Buses									
Parking Garages									
Vehicle Licensing and Testing									
Other									
Environmental protection	457	520	-	-	-	-	-	-	-
Pollution Control									
Biodiversity & Landscape									
Other	457	520							
Trading services	54 071	70 797	81 015	78 169	93 055	93 055	88 723	93 958	99 126
Electricity	49 506	63 493	81 015	67 715	80 739	80 739	75 253	79 693	84 076
Electricity Distribution	49 506	63 493	81 015	67 715	80 739	80 739	75 253	79 693	84 076
Electricity Generation									
Water	-	-	-	-	-	-	-	-	-
Water Distribution									
Water Storage									
Waste water management	-	-	-	-	-	-	-	-	-
Sewerage									
Storm Water Management									
Public Toilets									
Waste management	4 585	7 304	-	10 454	12 316	12 316	13 470	14 265	15 050
Solid Waste	4 585	7 304		10 454	12 316	12 316	13 470	14 265	15 050
Other	6 103	1 692	-	2 989	2 989	2 989	-	-	-
Air Transport									
Aviation									
Tourism									
Forestry									
Markets	6 103	1 692		2 989	2 989	2 989			
Total Expenditure - Standard	3	199 193	228 554	272 111	270 117	317 473	317 473	349 181	369 782
Surplus/(Deficit) for the year		(36 314)	(60 048)	(49 330)	(64 190)	(64 550)	(68 145)	(72 185)	(78 134)

#### References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	1 707 000	-1 196 000	-	2 680 000	2 000	-134 000	80	1 284 349	3 350 868
check opexp balance	133 908 000	164 237 000	-	91 243 000	1 976 000	-11 008 000	-89	-95	-100

KZN266 Ulundi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

KZN266 Ulundi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2010/11	2011/12	2012/11	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote	1									
Vote 1 - GOVERNMENT & ADMINISTRATION		119 661	125 119	135 193	116 144	136 142	136 142	154 660	163 785	172 793
Vote 2 - Community & Public Safety		2 429	5 093	4 595	8 789	6 587	6 587	7 123	7 544	7 958
Vote 3 - Economic & Environmental Services		1 015	1 504	31 896	27 481	33 631	33 631	33 926	35 928	37 904
Vote 4 - Trading Services		39 774	36 790	61 661	73 523	76 563	76 563	85 327	90 361	95 331
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	162 879	168 506	223 350	225 937	252 923	252 923	281 036	297 617	313 986
Expenditure by Vote to be appropriated	1									
Vote 1 - GOVERNMENT & ADMINISTRATION		42 989	58 304	147 354	109 167	133 711	133 711	160 167	169 617	176 946
Vote 2 - Community & Public Safety		23 228	26 373	22 079	34 818	37 654	37 654	47 995	50 827	53 622
Vote 3 - Economic & Environmental Services		72 345	70 823	22 233	45 694	50 063	50 063	52 295	55 380	58 426
Vote 4 - Trading Services		60 631	73 009	81 015	81 158	96 044	96 044	88 723	93 958	99 128
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	199 193	228 509	272 681	270 837	317 472	317 472	349 181	369 782	390 120
Surplus/(Deficit) for the year	2	(36 314)	(60 003)	(49 330)	(44 900)	(64 549)	(64 549)	(68 145)	(72 165)	(76 134)

**References**

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

KZN266 Ulundi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
<b>Revenue by Vote</b>	<b>1</b>									
<b>Vote 1 - GOVERNMENT &amp; ADMINISTRATION</b>		<b>119 661</b>	<b>125 119</b>	<b>135 199</b>	<b>116 144</b>	<b>136 142</b>	<b>136 142</b>	<b>154 660</b>	<b>163 785</b>	<b>172 793</b>
Executive and council		43 304	32 451	6 000	7 786	7 711	7 711	8 455	8 954	9 446
Budget and treasury office		76 357	92 668	129 199	107 358	127 431	127 431	144 190	152 697	161 095
Corporate services					1 000	1 000	1 000	1 031	1 092	1 152
Municipal Manager								984	1 042	1 099
<b>Vote 2 - Community &amp; Public Safety</b>		<b>2 429</b>	<b>5 093</b>	<b>4 305</b>	<b>8 789</b>	<b>6 587</b>	<b>6 587</b>	<b>7 123</b>	<b>7 544</b>	<b>7 958</b>
Community and social services		38	1 290	4 595	876	874	874	910	964	1 017
Sport and recreation		75	93					150	159	168
Public safety		2 316	3 665		7 668	5 452	5 452	5 952	6 303	6 650
Housing			45							
Health					245	261	261	111	118	124
Other community										
<b>Vote 3 - Economic &amp; Environmental Services</b>		<b>1 015</b>	<b>1 504</b>	<b>31 896</b>	<b>27 481</b>	<b>33 631</b>	<b>33 631</b>	<b>33 928</b>	<b>35 928</b>	<b>37 904</b>
Planning and development		1 015	1 504	741	100	6 220	6 220	4 846	5 132	5 414
Road transport				31 155	27 381	27 411	27 411	29 080	30 796	32 489
Environmental protection										
<b>Vote 4 - Trading Services</b>		<b>39 774</b>	<b>36 790</b>	<b>51 661</b>	<b>73 523</b>	<b>76 563</b>	<b>76 563</b>	<b>85 327</b>	<b>90 361</b>	<b>95 331</b>
Electricity		35 249	32 110	51 661	68 851	71 253	71 253	78 911	83 567	88 163
Water										
Waste water management										
Waste management		4 525	4 680		4 672	5 310	5 310	6 416	6 794	7 168
Other										
<b>Vote 5 - [NAME OF VOTE 5]</b>		-	-	-	-	-	-	-	-	-
5.1 - [Name of sub-vote]										
<b>Vote 6 - [NAME OF VOTE 6]</b>		-	-	-	-	-	-	-	-	-
6.1 - [Name of sub-vote]										
<b>Vote 7 - [NAME OF VOTE 7]</b>		-	-	-	-	-	-	-	-	-
7.1 - [Name of sub-vote]										



KZN266 Ulundi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Vote 8 - [NAME OF VOTE 8] 8.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9] 9.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10] 10.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11] 11.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12] 12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13] 13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-

KZN266 Ulundi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Vote 15 - [NAME OF VOTE 15] 15.1 - (Name of sub-vote)		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	162 879	166 506	223 350	225 937	252 923	252 923	281 036	297 617	313 986

KZN266 Ulundi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

KZN266 Ulundi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A										
Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Expenditure by Vote	1									
Vote 1 - GOVERNMENT & ADMINISTRATION		42 989	55 304	147 354	109 167	133 711	133 711	160 167	169 617	178 946
Executive and council		31 344	39 723	25 950	23 271	22 246	22 246	28 134	29 794	31 432
Budget and treasury office		11 645	18 581	100 930	66 274	92 370	92 370	100 409	106 333	112 181
Corporate services				20 495	19 622	19 095	19 095	20 153	21 342	22 516
Municipal Manager								11 472	12 149	12 817
Vote 2 - Community & Public Safety		23 228	26 373	22 079	34 818	37 654	37 654	47 995	50 827	53 622
Community and social services										
Sport and recreation		5 226	3 941		5 515	5 761	5 761	8 627	9 136	9 638
Public safety		11 292	15 127		21 513	24 189	24 189	31 122	32 958	34 771
Housing										
Health										
Other community		6 710	7 305	22 079	7 790	7 704	7 704	8 246	8 733	9 213
Vote 3 - Economic & Environmental Services		72 345	70 823	22 233	45 694	50 063	50 063	52 295	55 380	58 426
Planning and development		4 288	3 655	9 825	2 537	2 371	2 371	3 333	3 530	3 724
Road transport		68 057	67 168	12 407	43 157	47 692	47 692	48 962	51 850	54 702
Environmental protection										
Vote 4 - Trading Services		60 631	73 009	81 015	81 158	96 044	96 044	88 723	93 958	99 126
Electricity		49 506	63 493	81 015	67 715	80 739	80 739	75 253	79 693	84 076
Water										
Waste water management										
Waste management		4 585	7 304		10 454	12 316	12 316	13 470	14 285	15 050
Other		6 560	2 212		2 989	2 989	2 989			
Vote 5 - (NAME OF VOTE 5)		-	-	-	-	-	-	-	-	-
5.1 - (Name of sub-vote)										
Vote 6 - (NAME OF VOTE 6)		-	-	-	-	-	-	-	-	-
6.1 - (Name of sub-vote)										
Vote 7 - (NAME OF VOTE 7)		-	-	-	-	-	-	-	-	-
7.1 - (Name of sub-vote)										

KZN266 Ulundi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Vote 8 - [NAME OF VOTE 8] 8.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9] 9.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10] 10.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11] 11.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12] 12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13] 13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-

KZN266 Ulundi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	199 193	228 509	272 681	270 837	317 472	317 472	349 181	369 782	390 120
Surplus/(Deficit) for the year	2	(36 314)	(60 003)	(49 330)	(44 900)	(64 549)	(64 549)	(68 145)	(72 185)	(76 134)

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

KZN266 Ulundi - Table A4 Budgeted Financial Performance (revenue and expenditure)

KZN256 Ulundi - Table A4 Budgeted Financial Performance (Revenue and Expenditure)											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Revenue By Source</b>											
Property rates	2	21 389	20 777	22 757	20 600	43 095	43 095	43 095	45 766	48 466	51 131
Property rates - penalties & collection charges		7 866	8 018	8 111	1 800	856	856	856	904	958	1 010
Service charges - electricity revenue	2	32 517	32 110	43 661	60 851	71 253	71 253	71 253	72 969	77 274	81 525
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	4 525	4 680	4 595	4 672	5 310	5 310	5 310	6 416	6 794	7 168
Service charges - other		579	2 214	-	-	-	-	-	-	-	-
Rental of facilities and equipment		386	692	741	470	388	388	388	600	635	670
Interest earned - external investments		414	114	200	170	180	180	180	250	265	279
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		1 178	1 383	2 209	4 669	2 800	2 800	2 800	3 405	3 606	3 804
Licences and permits		1 638	2 282	2 247	3 000	2 547	2 547	2 547	2 547	2 547	2 687
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		84 811	92 102	87 130	91 573	90 084	90 084	90 084	106 030	112 286	118 461
Other revenue	2	4 310	3 438	20 147	171	1 027	1 163	1 163	3 103	3 266	3 466
Gains on disposal of PPE		2 059	1 892	120	-	-	-	-	4 436	-	-
Total Revenue (excluding capital transfers and contributions)		161 172	169 702	188 650	187 976	217 540	217 676	217 676	246 426	256 117	270 203
<b>Expenditure By Type</b>											
Employee related costs	2	50 598	58 468	68 492	64 997	71 843	71 843	71 843	80 075	84 799	89 483
Remuneration of councillors		9 081	10 443	10 859	12 921	13 094	13 094	13 094	13 239	14 020	14 791
Debt impairment	8	-	61 851	19 535	-	6 500	6 500	6 500	6 903	7 310	7 712
Depreciation & asset impairment	2	(68 533)	(156 907)	65 900	(46 000)	65 967	65 967	65 967	70 089	74 224	78 306
Finance charges		107	71	16	100	300	300	300	150	169	168
Bulk purchases	2	33 898	44 916	49 249	45 940	56 036	56 036	56 036	58 472	61 922	65 327
Other materials	8	-	150	1 000	-	235	235	235	65	94	94
Contracted services		19 200	20 714	33 712	38 006	69 967	69 967	69 967	70 608	74 773	78 886
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	18 934	24 611	24 919	40 630	31 555	44 539	44 539	49 582	52 488	55 373
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		65 285	64 317	272 681	179 594	315 497	328 481	328 481	349 181	369 782	390 120
<b>Surplus/(Deficit)</b>											
Transfers recognised - capital		95 887	105 385	(84 030)	8 382	(97 957)	(110 805)	(110 805)	(102 755)	(113 666)	(119 917)
Contributions recognised - capital	6	-	-	34 700	35 381	35 381	35 381	35 381	34 610	40 216	40 432
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		95 887	105 385	(49 330)	43 763	(62 576)	(75 424)	(75 424)	(68 145)	(73 450)	(79 485)
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		95 887	105 385	(49 330)	43 763	(62 576)	(75 424)	(75 424)	(68 145)	(73 450)	(79 485)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		95 887	105 385	(49 330)	43 763	(62 576)	(75 424)	(75 424)	(68 145)	(73 450)	(79 485)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		95 887	105 385	(49 330)	43 763	(62 576)	(75 424)	(75 424)	(68 145)	(73 450)	(79 485)

**References**

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs &amp; maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method

KZN266 Ujundi - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
GOVERNMENT & ADMINISTRATION		-	-	764	-	-	-	-	-	-	-
COMMUNITY & PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
ECONOMIC & ENVIRONMENT SERVICES		24 633	20 522	21 771	27 381	27 381	27 381	27 381	-	-	-
TRADING SERVICES		2 377	391	3 166	8 000	8 000	8 000	8 000	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	27 010	20 913	25 701	35 381	35 381	35 381	35 381	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
GOVERNMENT & ADMINISTRATION		-	-	764	-	-	-	-	-	-	-
COMMUNITY & PUBLIC SAFETY		-	-	-	-	-	-	-	29 610	30 216	31 432
ECONOMIC & ENVIRONMENT SERVICES		24 633	20 522	21 771	27 381	27 381	-	-	5 000	10 000	10 000
TRADING SERVICES		2 377	391	3 166	8 000	8 000	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		27 010	20 913	25 701	35 381	35 381	-	-	34 610	40 216	41 432
<b>Total Capital Expenditure - Vote</b>		54 020	41 826	51 402	70 762	70 762	35 381	35 381	34 610	40 216	41 432
<b>Capital Expenditure - Standard</b>											
<b>Governance and administration</b>		-	-	764	-	-	-	-	-	-	-
Executive and council		-	-	551	-	-	-	-	-	-	-
Budget and treasury office		-	-	213	-	-	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		24 633	20 522	21 771	27 381	27 381	27 381	27 381	29 610	30 216	31 432
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		24 633	20 522	21 771	27 381	27 381	27 381	27 381	29 610	30 216	31 432
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		2 377	391	3 166	8 000	8 000	8 000	8 000	5 000	10 000	10 000
Electricity		2 377	391	3 166	8 000	8 000	8 000	8 000	5 000	10 000	10 000
Water		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	3	27 010	20 913	25 701	35 381	35 381	35 381	35 381	34 610	40 216	41 432
<b>Funded by:</b>											
National Government		27 010	20 913	24 937	35 381	35 381	35 381	35 381	34 000	40 216	41 432
Provincial Government		-	-	764	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	27 010	20 913	25 701	35 381	35 381	35 381	35 381	34 000	40 216	41 432
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	610	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>	7	27 010	20 913	25 701	35 381	35 381	35 381	35 381	34 610	40 216	41 432

## References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

[illegible]



KZN266 Ulundi - Table A6 Budgeted Financial Position

KZN266 Ulundi - Table A6 Budgeted Financial Position											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		498	1 047	1 672	2 912	3 213	3 213	3 213	3 412	3 614	3 812
Call Investment deposits	1	140	129	—	1 621	1 621	1 621	1 621	1 722	1 823	1 923
Consumer debtors	1	72 413	8 919	—	39 896	92 859	92 859	92 859	98 616	104 435	110 179
Other debtors				15 380							
Current portion of long-term receivables											
Inventory	2			872	1 231	1 100	1 100	1 100	1 168	1 237	1 305
<b>Total current assets</b>		<b>73 051</b>	<b>10 095</b>	<b>17 923</b>	<b>45 660</b>	<b>98 793</b>	<b>98 793</b>	<b>98 793</b>	<b>104 918</b>	<b>111 108</b>	<b>117 219</b>
<b>Non current assets</b>											
Long-term receivables											
Investments				241 588	243 368	241 588	241 588	241 588	520 222	550 915	581 215
Investment property											
Investment in Associate	3	471 389	486 285	450 436	278 105	450 700	450 700	450 700	478 643	506 883	534 762
Property, plant and equipment											
Agricultural											
Biological				59					622	659	695
Intangible											
Other non-current assets					486 284	239	239	239	—	—	—
<b>Total non current assets</b>		<b>471 389</b>	<b>486 285</b>	<b>692 083</b>	<b>1 007 757</b>	<b>692 527</b>	<b>692 527</b>	<b>692 527</b>	<b>999 488</b>	<b>1 058 458</b>	<b>1 116 673</b>
<b>TOTAL ASSETS</b>		<b>544 440</b>	<b>496 380</b>	<b>710 006</b>	<b>1 053 417</b>	<b>791 320</b>	<b>791 320</b>	<b>791 320</b>	<b>1 104 406</b>	<b>1 169 566</b>	<b>1 233 892</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1										
Borrowing	4	46 133	—	—	—	—	—	—	—	—	—
Consumer deposits				1 463	1 459	1 459	1 459	1 459	1 549	1 641	1 731
Trade and other payables	4	48 008	64 456	75 880	—	57 867	57 867	57 867	61 455	65 081	68 660
Provisions					4 986	4 986	4 986	4 986	5 285	5 608	5 916
<b>Total current liabilities</b>		<b>94 141</b>	<b>64 456</b>	<b>77 343</b>	<b>1 459</b>	<b>64 312</b>	<b>64 312</b>	<b>64 312</b>	<b>68 299</b>	<b>72 329</b>	<b>76 307</b>
<b>Non current liabilities</b>											
Borrowing		556	286	—	—	—	—	—	—	—	—
Provisions		—	—	4 262	—	3 220	3 220	3 220	3 420	3 621	3 835
<b>Total non current liabilities</b>		<b>556</b>	<b>286</b>	<b>4 262</b>	<b>—</b>	<b>3 220</b>	<b>3 220</b>	<b>3 220</b>	<b>3 420</b>	<b>3 621</b>	<b>3 835</b>
<b>TOTAL LIABILITIES</b>		<b>94 697</b>	<b>64 742</b>	<b>81 605</b>	<b>1 459</b>	<b>67 532</b>	<b>67 532</b>	<b>67 532</b>	<b>71 719</b>	<b>75 950</b>	<b>80 142</b>
<b>NET ASSETS</b>	5	<b>449 743</b>	<b>431 638</b>	<b>628 401</b>	<b>1 051 958</b>	<b>723 788</b>	<b>723 788</b>	<b>723 788</b>	<b>1 032 687</b>	<b>1 093 616</b>	<b>1 153 750</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)				505 711	(6 457)	(6 457)	(6 457)	(6 457)	(68 145)	(72 166)	(76 135)
Reserves	4	338 096	184 149	122 330	671 824	611 689	611 689	611 689	649 614	687 941	728 529
Minorities' Interests											
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>338 096</b>	<b>184 149</b>	<b>628 041</b>	<b>665 367</b>	<b>605 232</b>	<b>605 232</b>	<b>605 232</b>	<b>581 469</b>	<b>615 775</b>	<b>652 395</b>

**References**

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

KZN266 Ulundi - Table A7 Budgeted Cash Flows

KZN266 Ulundi - Table A7 Budgeted Cash Flows											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		149 141	177 297	81 044	68 252	57 275	57 275	57 275	82 188	82 186	86 707
Government - operating	1			87 130	91 573	89 884	89 884	89 884	106 030	112 288	118 461
Government - capital	1			34 700	35 461	35 381	35 381	35 381	34 610	40 216	40 432
Interest		414	114	208	170	180	180	180	250	265	279
Dividends										-	-
Payments											
Suppliers and employees		(114 719)	(149 213)	(176 740)	(209)	(318 905)	(318 905)	(318 905)	(265 956)	(280 648)	(286 084)
Finance charges		(38)	(71)	(16)	(300)	(300)	(300)	(300)	(150)	(159)	(168)
Transfers and Grants	1									-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		34 798	28 127	26 326	194 947	(136 485)	(136 485)	(136 485)	(43 030)	(45 854)	(50 372)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		510	1 476						4 436		-
Decrease (increase) in non-current debtors										-	-
Decrease (increase) other non-current receivables										-	-
Decrease (increase) in non-current investments										-	-
Payments											
Capital assets		(37 049)	(28 359)	(25 701)	(35 731)	(35 381)	(35 381)	(35 381)	(34 610)	(40 216)	(40 432)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(36 539)	(26 883)	(25 701)	(35 731)	(35 381)	(35 381)	(35 381)	(30 174)	(40 216)	(40 432)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		(100)								-	-
Borrowing long term/refinancing		(384)	(540)							-	-
Increase (decrease) in consumer deposits		109	117							-	-
Payments											
Repayment of borrowing			(272)							-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(375)	(695)							-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(2 116)	549	625	159 216	(171 866)	(171 866)	(171 866)	(73 203)	(86 070)	(90 804)
Cash/cash equivalents at the year begin:	2	2 614	498	1 047	1 672	1 672	1 672	1 672	(170 194)	(243 397)	(329 467)
Cash/cash equivalents at the year end:	2	498	1 047	1 672	160 888	(170 194)	(170 194)	(170 194)	(243 397)	(329 467)	(420 271)

**References**

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

KZN266 Ulundi - Table A8 Cash backed reserves/accumulated surplus reconciliation

KZN266 Ulundi - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
Cash and Investments available											
Cash/cash equivalents at the year end	1	498	1 047	1 672	150 205	(170 194)	(170 194)	(170 194)	(243 397)	(329 467)	(420 271)
Other current investments > 90 days		140	129	0	(156 355)	175 028	175 028	175 028	248 531	334 904	426 006
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and Investments available:		638	1 176	1 672	4 533	4 834	4 834	4 834	5 134	5 437	5 736
Application of cash and Investments											
Unspent conditional transfers		5 216	11 917	11 213	-	1 633	1 633	1 633	1 734	1 837	1 938
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	(10 155)	(10 155)	(10 155)	(10 155)	(10 785)	(11 421)	(12 049)
Other working capital requirements	3	(103 372)	31 621	100 200	(28 296)	14 447	14 491	14 491	(2)	3 459	3 649
Other provisions		635	667	4 262	(4 875)	3 220	3 220	3 220	3 420	3 621	3 821
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	338 096	184 149	122 330	11 661	677 513	677 513	677 513	649 614	687 941	725 778
Total Application of cash and Investments:		240 575	228 354	190 155	(31 665)	686 658	686 702	686 702	643 981	685 437	723 136
Surplus(shortfall)		(239 937)	(227 178)	(188 483)	36 198	(681 824)	(681 868)	(681 868)	(638 847)	(680 000)	(717 401)

**References**

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

KZN266 Ulundi - Table A9 Asset Management

REN200 Ordinal - Table A5 Asset Management										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	18 313	16 748	26 716	19 387	18 807	18 807	23 500	16 500	13 574
Infrastructure - Road transport		15 936	16 357	11 582	5 726	5 726	5 726	6 546	-	-
Infrastructure - Electricity		2 377	391	14 735	8 000	8 000	8 000	5 000	10 000	10 000
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		18 313	16 748	26 716	13 726	13 726	13 726	11 546	10 000	10 000
Community		-	-	-	5 661	5 081	5 081	11 954	6 500	3 574
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	8 697	4 165	16 207	17 025	17 025	17 025	10 500	23 716	27 858
Infrastructure - Road transport		8 697	4 165	16 207	14 315	14 315	14 315	10 500	11 000	15 674
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		8 697	4 165	16 207	14 315	14 315	14 315	10 500	11 000	15 674
Community		-	-	-	2 710	2 710	2 710	-	12 716	12 284
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	24 633	20 522	28 189	20 041	20 041	20 041	17 048	11 000	15 674
Infrastructure - Road transport		2 377	1 000	14 735	8 000	8 000	8 000	5 000	10 000	10 000
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		27 010	20 913	42 924	28 041	28 041	28 041	22 046	21 000	25 674
Community		-	-	-	8 371	7 791	7 791	11 954	19 216	18 110
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	27 010	20 913	42 924	36 412	35 832	35 832	34 000	40 216	41 432
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		269 909	238 806	213 742	-	213 742	213 742	213 742	213 742	225 488
Infrastructure - Electricity		85 221	131 482	236 694	8 000	236 694	236 694	264 901	236 694	249 712
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	39	-	-	-	-	-	-	-
Infrastructure - Other		(1 030)	23	-	-	-	-	-	-	-
Infrastructure		354 100	368 350	450 436	8 000	450 436	450 436	478 643	450 436	475 210
Community		3 343	2 727	-	7 791	7 791	7 791	-	7 791	8 220
Heritage assets		112 402	111 610	-	-	-	-	-	-	-
Investment properties		-	-	241 588	241 588	241 588	241 588	520 222	550 915	581 215
Other assets		1 542	3 597	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	59	-	-	-	622	659	695
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	11	471 387	486 284	692 083	259 159	699 815	699 815	999 488	1 009 802	1 065 341
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		(66 533)	(156 907)	65 900	(48 000)	65 967	65 967	70 089	74 224	78 306
Repairs and Maintenance by Asset Class	11	5 774	974	2 976	9 024	9 223	9 223	10 116	10 713	11 302
Infrastructure - Road transport		5 774	974	1 265	1 361	1 361	1 361	1 790	1 895	1 999
Infrastructure - Electricity		-	-	1 264	5 600	5 799	5 799	7 062	7 479	7 890
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	704	704	704	850	900	950
Infrastructure		5 774	974	2 529	7 665	7 864	7 864	9 702	10 274	10 839
Community		-	-	-	40	40	40	80	85	89
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	-	-	447	1 319	1 319	1 319	334	354	373
TOTAL EXPENDITURE OTHER ITEMS		(60 759)	(155 933)	68 876	(36 976)	75 190	75 190	80 204	84 937	89 608
Renewal of Existing Assets as % of total capex		32.2%	19.9%	17.0%	44.5%	47.5%	47.5%	30.9%	59.0%	67.2%
Renewal of Existing Assets as % of deprecn		-13.1%	-2.7%	24.6%	-37.0%	25.8%	25.8%	15.0%	32.0%	35.6%
R&M as a % of PPE		1.2%	0.2%	0.7%	3.2%	2.0%	2.0%	2.1%	2.1%	2.1%
Renewal and R&M as a % of PPE		3.0%	1.0%	3.0%	10.0%	4.0%	4.0%	2.0%	3.0%	4.0%

## References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

KZN266 Ulundi - Table A10 Basic service delivery measurement

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling			7 817	7 817	7 817	7 817	7 817	7 817	8 278	8 734
Piped water inside yard (but not in dwelling)			10 696	10 696	10 696	10 696	10 696	10 696	11 327	11 950
Using public tap (at least min service level)	2		3 327	3 327	3 327	3 327	3 327	3 327	3 523	3 717
Other water supply (at least min service level)	4		938	938	938	938	938	938	993	1 048
Minimum Service Level and Above sub-total			22 778	22 778	22 778	22 778	22 778	22 778	24 122	25 449
Using public tap (< min service level)	3		648	648	648	648	648	648	686	724
Other water supply (< min service level)	4		289	289	289	289	289	289	306	323
No water supply			11 483	11 483	11 483	11 483	11 483	11 483	12 160	12 828
Below Minimum Service Level sub-total			12 420	12 420	12 420	12 420	12 420	12 420	13 153	13 876
Total number of households	5		35 198	35 198	35 198	35 198	35 198	35 198	37 275	39 325
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)			13 549	13 549	13 549	13 549	13 549	13 549	14 348	15 138
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)			13 323	13 323	13 323	13 323	13 323	13 323	14 109	14 885
Other toilet provisions (> min service level)										
Minimum Service Level and Above sub-total			26 872	26 872	26 872	26 872	26 872	26 872	28 457	30 023
Bucket toilet			438	438	438	438	438	438	464	489
Other toilet provisions (< min service level)										
No toilet provisions			7 888	7 888	7 888	7 888	7 888	7 888	8 353	8 813
Below Minimum Service Level sub-total			8 326	8 326	8 326	8 326	8 326	8 326	8 817	9 302
Total number of households	5		35 198	35 198	35 198	35 198	35 198	35 198	37 275	39 325
<b>Energy:</b>										
Electricity (at least min service level)			248	248	25 850	25 850	25 850	25 850	27 375	28 881
Electricity - prepaid (min service level)			39 752	39 752						
Minimum Service Level and Above sub-total			40 000	40 000	25 850	25 850	25 850	25 850	27 375	28 881
Electricity (< min service level)										
Electricity - prepaid (< min service level)					9 348	9 348	9 348	9 348	9 900	10 444
Other energy sources										
Below Minimum Service Level sub-total			9 348	9 348	9 348	9 348	9 348	9 348	9 900	10 444
Total number of households	5		49 348	49 348	35 198	35 198	35 198	35 198	37 275	39 325
<b>Refuse:</b>										
Removed at least once a week			7 227	7 227	7 227	7 227	7 227	7 227	7 653	8 074
Minimum Service Level and Above sub-total			7 227	7 227	7 227	7 227	7 227	7 227	7 653	8 074
Removed less frequently than once a week										
Using communal refuse dump					23 802	23 802	23 802	23 802	25 206	26 593
Using own refuse dump										
Other rubbish disposal			30 000	30 000						
No rubbish disposal			10 000	10 000	3 750	3 750	3 750	3 750	3 971	4 190
Below Minimum Service Level sub-total			10 000	10 000	27 552	27 552	27 552	27 552	29 178	30 782
Total number of households	5		47 227	47 227	34 779	34 779	34 779	34 779	36 831	38 857
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolres per household per month)										
Sanitation (free minimum level service)				134	134	134	134	134	142	150
Electricity/other energy (50kwh per household per month)				134	134	134	134	134	142	150
Refuse (removed at least once a week)										
<b>Cost of Free Basic Services provided (R'000)</b>	8									
Water (6 kilolres per household per month)										
Sanitation (free sanitation service)			457	510	510	510	510	538	567	598 185
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)			457	510	510	510	510	538	567	598
<b>Highest level of free service provided</b>										
Property rates (R value threshold)										
Water (kilolres per household per month)										
Sanitation (kilolres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average kres per week)										
<b>Revenue cost of free services provided (R'000)</b>	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)			7 650	2 700	2 700	1 781	1 781	1 881	1 983	2 090
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6		7 650	2 700	2 700	1 781	1 781	1 881	1 983	2 090

## References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service

KZN266 Ulundi - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Supporting detail to Budgeted Financial Performance					2014/15 Medium Term Revenue & Expenditure Framework						
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	21 389	20 777	22 757	23 300	44 876	44 876	44 876	47 647	50 458	53 233
less Revenue Foregone					2 700	1 781	1 781	1 781	1 881	1 992	2 102
Net Property Rates		21 389	20 777	22 757	20 600	43 095	43 095	43 095	45 766	48 466	51 131
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	32 517	32 110	43 661	60 851	71 253	71 253	71 253	72 969	77 274	81 525
less Revenue Foregone											
Net Service charges - electricity revenue		32 517	32 110	43 661	60 851	71 253	71 253	71 253	72 969	77 274	81 525
Service charges - water revenue											
Total Service charges - water revenue	6										
less Revenue Foregone											
Net Service charges - water revenue											
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
less Revenue Foregone											
Net Service charges - sanitation revenue											
Service charges - refuse revenue											
Total refuse removal revenue	6	4 525	4 680	4 595	4 672	5 310	5 310	5 310	6 416	6 794	7 188
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		4 525	4 680	4 595	4 672	5 310	5 310	5 310	6 416	6 794	7 188
Other Revenue by source											
CEMENTARY FEES		3 731	3 438		35	1 027	1 027	1 027	50	63	66
PHOTO COPY FEES		579			20		20	20			
RATES CLEARANCE CERTIFICATE					1		1	1	8	9	9
BUILDING PLANS					100		100	100	110	118	123
SUNDRY INCOME					15		15	15	80	85	89
OTHER REVENUE				20 147					2 785	2 949	3 112
DEPOSITS FORFEITED									1	1	1
LIBRARY FINES									18	19	20
FEES COMMISSION									60	63	66
Total 'Other' Revenue	3	4 310	3 438	20 147	171	1 027	1 163	1 163	3 103	3 286	3 468
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	34 454	36 742	41 992	41 845	43 922	43 922	43 922	48 034	50 868	53 668
Pension and UIF Contributions		9 983	12 081		11 300	11 961	11 961	11 961	18 495	19 586	20 653
Medical Aid Contributions					2 202	4 126	4 126	4 126	4 497	4 762	5 024
Overtime		931	1 146			1 380	1 380	1 380	494	523	552
Performance Bonus			2 702		3 337	494	494	494			
Motor Vehicle Allowance		3 073	3 927		3 460	4 251	4 251	4 251	4 100	4 342	4 680
Cellphone Allowance					66	66	66	66	80	95	101
Housing Allowances		129	138		119	257	257	257	119	126	133
Other benefits and allowances				26 500	2 666	5 086	5 086	5 086	4 248	4 495	4 744
Payments in lieu of leave											
Long service awards		2 028	1 732			300	300	300			
Post-retirement benefit obligations	4										
sub-total	5	50 598	58 468	68 492	64 997	71 843	71 843	71 843	80 075	84 769	89 483
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	50 598	58 468	68 492	64 997	71 843	71 843	71 843	80 075	84 769	89 483
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital											
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		(66 533)	(156 907)	65 900	(46 000)	64 487	64 487	64 487	68 485	72 526	76 514
Lease amortisation						280	280	280	329	349	368
Capital asset impairment						1 200	1 200	1 200	1 274	1 350	1 424
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	(66 533)	(156 907)	65 900	(46 000)	65 967	65 967	65 967	70 089	74 224	78 308
Bulk purchases											
Electricity Bulk Purchases		33 898	44 916	49 249	45 940	56 036	56 036	56 036	58 472	61 922	65 327
Water Bulk Purchases											
Total bulk purchases	1	33 898	44 916	49 249	45 940	56 036	56 036	56 036	58 472	61 922	65 327
Transfers and grants											
Cash transfers and grants											
Non-cash transfers and grants											
Total transfers and grants	5										
Contracted services											
HIRE OF VEHICLES		3 545	4 091		4 300	4 800	4 800	4 800	4 300	4 554	4 804
PROFESSIONAL FEES		1 602	1 042		885	2 328	2 328	2 328	1 809	1 916	2 021
PRIVATE SECURITY		2 769	5 107		6 136	5 980	5 980	5 980	8 000	8 472	8 938
REFUSE REMOVAL CONTRACTS		4 142	5 303		6 625	6 802	6 802	6 802	7 278	7 708	8 132
SOFTWARE & LICENCES		805	2 191		2 588	2 588	2 588	2 588	2 741	2 891	2 891
GRANT EXPENDITURE		2 696			38 459	46 267	46 267	46 267	45 526	48 212	50 864
HIRE OF EQUIPMENT		945	888		813	856	856	856	856	907	956
GRANT EXPENDITURE-MPRA		118	249								
GRANT EXPENDITURE-MIG			34								
GRANT EXPENDITURE-MSIG		448	1 149								
GRANT EXPENDITURE-MAP		2 074	560								
GRANT EXPENDITURE-FORMALISE UNIT M			100								
HIRE OF OFFICES						346	346	346	250	265	279
GRANT EXPENDITURE-SECTOR PLAN		56									

Other				33 712							
sub-total	1	19 200	20 714	33 712	59 806	69 967	69 967	69 967	70 603	74 773	78 886
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		19 200	20 714	33 712	59 806	69 967	69 967	69 967	70 603	74 773	78 886
Other Expenditure By Type											
Collection costs											
Contributions to 'other' provisions											
Consultant fees					879		879	879	800	847	894
Audit fees		1 980	2 297		1 400	1 700	1 700	1 700	1 800	1 908	2 011
General expenses	3	16 954	16 641	24 919	23 546	23 956	23 956	23 956	16 464	17 435	18 394
TRANSPORT CLAIMS			5 673		1 000		1 000	1 000	1 700	1 800	1 899
TELEPHONE COSTS					1 000	1 549	1 549	1 549	1 053	1 115	1 176
INSURANCE					700	600	600	600	600	635	670
CASH HANDLING FEES					125		125	125	174	184	194
INDIGENT BURIALS					1 000	2 000	2 000	2 000	1 000	1 059	1 117
LOCAL MAYORAL CUP					1 148		1 148	1 148	1 510	1 599	1 687
MEMBERSHIP FEES					500		500	500	1 000	1 059	1 117
PRINTING & STATIONERY					699		699	699	935	990	1 045
MPRA					1 400		1 400	1 400	1 000	1 059	1 117
TRAINING					465		465	465	465	493	520
WCC					1 000		1 000	1 000	1 000	1 059	1 117
WATER CHARGES					769		769	769	769	814	859
WARD COMMITTEES					1 440		1 440	1 440	1 440	1 625	1 609
CONSTRUCTION WORKS					1 359		1 359	1 359			
MASHONA HEADLINE					2 200		2 200	2 200	2 500	2 648	2 793
ENTERTAINMENT & REFRESHMENTS									138	144	151
Publicity						500	500	500	800	847	894
REFUSE BAGS						450	450	450	500	530	559
ANIMAL POUND						800	800	800	800	847	894
Legal expenses									3 000	3 177	3 352
Repairs & maintenance									10 116	10 713	11 302
Other											
Total 'Other' Expenditure	1	18 934	24 611	24 919	40 630	51 555	44 539	44 539	49 562	52 466	55 373
by Expenditure Item	8										
Employee related costs											
Other materials											
Contracted Services											
Other Expenditure		9 024			9 024	9 223	9 223	9 223	10 116	10 712	11 302
Total Repairs and Maintenance Expenditure	9	9 024			9 024	9 223	9 223	9 223	10 116	10 712	11 302
check		3 250	(974)	(2 976)	-	-	-	-	(0)	(0)	(0)

#### References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

KZN266 Ulundi - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - GOVERNMENT & ADMINISTRATI- ON	Vote 2 - Community & Public Safety	Vote 3 - Economic & Environmental Services	Vote 4 - Trading Services	Vote 5 - [NAME OF VOTE 5]	Vote 6 - [NAME OF VOTE 6]	Vote 7 - [NAME OF VOTE 7]	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
<b>Revenue By Source</b>																	
Property rates		45 510															45 510
Property rates - penalties & collection charges		904															904
Service charges - electricity revenue					65 253												65 253
Service charges - water revenue																	-
Service charges - sanitation revenue																	-
Service charges - refuse revenue				6 416													6 416
Service charges - other																	-
Rental of facilities and equipment		600															600
Interest earned - external investments		250															250
Interest earned - outstanding debtors																	-
Dividends received																	-
Fines			3 465														3 465
Licences and permits			2 547														2 547
Agency services																	-
Other revenue																	-
Transfers recognised - operational		166 030															166 030
Gains on disposal of PPE		6 732															6 732
<b>Total Revenue (excluding capital transfers and contributions)</b>		160 026	5 932	6 416	65 253	-	-	-	-	-	-	-	-	-	-	-	237 647
<b>Expenditure By Type</b>																	
Employee related costs		79 633															79 633
Remuneration of councillors		12 296															12 296
Debt Impairment		6 903															6 903
Depreciation & asset impairment		70 049															70 049
Finance charges		150															150
Bulk purchases		54 110															54 110
Other materials			85														85
Contracted services		63 827															63 827
Transfers and grants																	-
Other expenditure		49 562															49 562
Loss on disposal of PPE																	-
<b>Total Expenditure</b>		338 570	85	-	-	-	-	-	-	-	-	-	-	-	-	-	338 655
<b>Surplus/(Deficit)</b>		(178 544)	5 847	6 416	65 253	-	-	-	-	-	-	-	-	-	-	-	(99 008)
Transfers recognised - capital				29 000	5 610												34 610
Contributions recognised - capital																	-
Contributed assets																	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		(178 544)	5 847	35 416	70 863	-	-	-	-	-	-	-	-	-	-	-	(64 398)

1 Departmental columns to be based on municipal organisation structure



KZN266 Ulundi - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
<b>ASSETS</b>											
<b>Call investment deposits</b>											
Call deposits < 90 days		140	129		1 621	1 621	1 621	1 621	1 722	1 823	1 923
Other current investments > 90 days											
<b>Total Call investment deposits</b>	2	140	129	--	1 621	1 621	1 621	1 621	1 722	1 823	1 923
<b>Consumer debtors</b>											
Consumer debtors		104 075	100 527		101 203	99 359	99 359	99 359	105 519	111 745	117 891
Less: Provision for debt impairment		(31 662)	(91 608)		(61 307)	(6 500)	(6 500)	(6 500)	(6 903)	(7 310)	(7 712)
<b>Total Consumer debtors</b>	2	72 413	8 919	--	39 896	92 859	92 859	92 859	98 616	104 435	110 179
<b>Debt impairment provision</b>											
Balance at the beginning of the year		33 512	31 662								
Contributions to the provision											
Bad debts written off											
<b>Balance at end of year</b>		33 512	31 662	--	--	--	--	--	--	--	--
<b>Property, plant and equipment (PPE)</b>											
PPE at cost/valuation (excl. finance leases)	3	1 017 742	882 946	450 436	947 404	515 187	515 187	515 187	547 129	579 409	611 277
Leases recognised as PPE											
Less: Accumulated depreciation	2	546 353	396 661		669 299	64 487	64 487	64 487	68 485	72 526	76 516
<b>Total Property, plant and equipment (PPE)</b>	2	471 389	486 285	450 436	278 105	450 700	450 700	450 700	478 643	508 883	534 762
<b>LIABILITIES</b>											
<b>Current liabilities - Borrowing</b>											
Short term loans (other than bank overdraft)		45 593									
Current portion of long-term liabilities		540									
<b>Total Current liabilities - Borrowing</b>		46 133	--	--	--	--	--	--	--	--	--
<b>Trade and other payables</b>											
Trade and other creditors		42 792	52 639	71 597		56 234	56 234	56 234	59 721	63 244	66 722
Unspent conditional transfers		5 216	11 917	4 283		1 633	1 633	1 633	1 734	1 837	1 938
VAT											
<b>Total Trade and other payables</b>	2	48 008	64 456	75 880	--	57 867	57 867	57 867	61 455	65 081	68 660
<b>Non current liabilities - Borrowing</b>											
Borrowing	4										
Finance leases (including PPP asset element)		556	286								
<b>Total Non current liabilities - Borrowing</b>		556	286	--	--	--	--	--	--	--	--
<b>Provisions - non-current</b>											
Retirement benefits						3 220	3 220	3 220	3 420	3 621	3 835
List other major provision items											
Refuse landfill site rehabilitation				4 262							
Other											
<b>Total Provisions - non-current</b>		--	--	4 262	--	3 220	3 220	3 220	3 420	3 621	3 835
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated Surplus/(Deficit)</b>											
Accumulated Surplus/(Deficit) - opening balance											
GRAP adjustments											
Restated balance		--	--	--	--	--	--	--	--	--	--
Surplus/(Deficit)		95 887	105 385	(49 330)	43 763	(62 576)	(75 424)	(75 424)	(68 145)	(73 450)	(79 485)
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
<b>Accumulated Surplus/(Deficit)</b>	1	95 887	105 385	(49 330)	43 763	(62 576)	(75 424)	(75 424)	(68 145)	(73 450)	(79 485)
<b>Reserves</b>											
Housing Development Fund											
Capital replacement											
Self-Insurance											
Other reserves		338 096	184 149	122 330	671 824	677 513	677 513	677 513	719 519	761 970	806 927
Revaluation						(65 824)	(65 824)	(65 824)	(69 905)	(74 029)	(78 397)
<b>Total Reserves</b>	2	338 096	184 149	122 330	671 824	611 689	611 689	611 689	649 614	687 941	728 529
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	433 983	289 534	73 000	715 587	549 113	536 265	536 265	581 469	614 491	649 044
<b>Total capital expenditure includes expenditure on nationally significant priorities:</b>											
Provision of basic services											

KZN266 Ulundi - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand												
Provide quality basic services and infrastructure	Provision of electricity, waste removal	A		20 790	30 011	34 700	32 831	32 831	32 831	32 831	32 831	32 831
Economic growth and development that leads to sustainable job creation	Facilitating the use of labour intensive approaches in the delivery of services and building infrastructure	B		1 200	1 450	2 500	2 550	2 550	2 550	2 550	2 550	2 550
Foster Batho Pele through caring, accessible and accountable services	Optimising effective community participation in the ward committee system and the implementation of Batho Pele in the revenue management system	C				200	139	139	139	139	139	139
Promote sound governance and financial sustainability	Publish the outcome of all tenders and to implement the infrastructure renewal strategy and repairs and maintenance plan	D		750	1 000	800	890	890	890	890	890	890
Allocations to other priorities												
Total Revenue (excluding capital transfers and contributions)				22 740	32 461	38 200	36 410	36 410	36 410	36 410	36 410	36 410

## References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

KZN266 Ulundi - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

KZN2006 District - Supporting Table 3A3 Reconciliation of IDP Strategic Objectives and Budget (operating expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand												
Provide quality basic services and infrastructure	Provision of electricity, waste removal			20 790	30 011	-	-	-	-	-	-	-
Economic growth and development that leads to sustainable job creation	Facilitating the use of labour intensive approaches in the delivery of services and building infrastructure			1 056	678	2 245	2 286	2 286	2 286	2 286	2 286	2 286
Foster Batho Pele through caring, accessible and accountable services	Optimising effective community participation in the ward committee system and the implementation of Batho Pele in the revenue			300	292	200	139	139	139	139	139	139
Promote sound governance and financial sustainability	Publish the outcome of all tenders and to implement the infrastructure renewal strategy and repairs and maintenance plan			445	1 000	800	900	900	900	900	900	900
Allocations to other priorities												
Total Expenditure				1	22 591	37 881	3 245	3 325	3 325	3 325	3 325	3 325

## References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

KZN266 Ulundi - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand												
Provide quality basic services and infrastructure	Provision of electricity, waste removal, housing, roads, city planning services and maintaining the infrastructure of the city.	A		20 790	30 011	34 700	34 700	34 700	34 700	34 700	34 700	34 700
Economic growth and development that leads to sustainable job creation	Ensuring planning processes function in accordance with set timeframes & facilitating the use of labour intensive approaches in	B		144	94	255	255	255	255	255	255	255
Foster participatory democracy and Batho Pele through caring, accessible and accountable service	Effective community participation in ward committee system	C										
		D										
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	20 934	30 105	34 955	34 955	34 955	34 955	34 955	34 955	34 955

## References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36

**KZN266 Ulundi - Supporting Table SA7 Measureable performance objectives**

Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Vote 1 - vote name</b>										
<b>Function 1 - (name)</b>										
<b>Sub-function: Eradication of Backlogs</b>										
Reduce roads backlogs		0.0%	2.2%	0.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%
<b>Sub-function: Roads Maintained</b>										
Surfaced roads resurfaced/rehabilitated		10.0%	39.0%	40.0%	36.0%	36.0%	36.0%	36.0%	36.0%	36.0%
<b>Sub-function: Roads for growth</b>										
New roads to be constructed		90.0%	49.8%	60.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%
<b>Function: Stormwater</b>										
<b>Sub-function: Reduction of backlog</b>										
Stormwater drainage to reduce backlogs		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Sub-function: Stormwater for growth</b>										
Stormwater drainage to stimulate growth		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Sub-function 3 - (name)</b>										
Insert measure's description										
<b>Public Works: Energy and Electricity</b>										
<b>Function: Electricity</b>										
<b>Sub-function: Provide highest levels of</b>										
Houses electrified to eradicate backlogs		0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
<b>Sub-function: New connections</b>										
Completed and Occupied houses electrified to cater		80.0%	0.0%	220.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
<b>Sub-function: Access to alternative</b>										
Areas provided with access to alternative energy		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Function 2 - (name)</b>										
<b>Sub-function: Provide public lighting</b>										
New street lights as per ward		0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
<b>Sub-function: Provide public lighting</b>										
High mast lights per ward		0.0%	0.0%	0.0%	24.0%	24.0%	24.0%	24.0%	24.0%	24.0%
<b>Sub-function: Maintain electricity</b>										
Electricity repairs and maintenance		0.0%	0.0%	0.0%	82.0%	82.0%	82.0%	82.0%	82.0%	82.0%
<b>Vote 3 - vote name</b>										
<b>Function 1 - (name)</b>										
<b>Sub-function 1 - (name)</b>										
Insert measure's description										
<b>Sub-function 2 - (name)</b>										
Insert measure's description										
<b>Sub-function 3 - (name)</b>										
Insert measure's description										
<b>Function 2 - (name)</b>										
<b>Sub-function 1 - (name)</b>										
Insert measure's description										
<b>Sub-function 2 - (name)</b>										
Insert measure's description										
<b>Sub-function 3 - (name)</b>										
Insert measure's description										
<b>And so on for the rest of the Votes</b>										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

**KZN266 Ulundi - Entities measureable performance objectives**

Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Entity 1 - (name of entity)</b>										
Insert measure's description										
<b>Entity 2 - (name of entity)</b>										
Surfaced roads resurfaced/rehabilitated										
<b>Entity 3 - (name of entity)</b>										
Surfaced roads resurfaced/rehabilitated										
<b>And so on for the rest of the Entities</b>										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN266 Ulundi - Supporting Table SA8 Performance Indicators and benchmarks

KZN266 Ufundi - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.2%	0.5%	0.0%	0.2%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.1%	0.4%	0.0%	0.3%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	-1.8%	-2.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	0.8	0.2	0.2	31.3	1.5	1.5	1.5	1.5	1.5	1.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.8	0.2	0.2	31.3	1.5	1.5	1.5	1.5	1.5	1.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.0	0.0	3.1	0.1	0.1	0.1	0.1	0.1	0.1
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		201.8%	234.5%	80.1%	70.8%	45.0%	45.0%	45.0%	60.6%	57.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		50.1%	234.5%	80.1%	70.9%	45.0%	45.0%	45.0%	60.6%	57.2%	57.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	44.9%	5.3%	8.2%	21.2%	42.7%	42.7%	42.7%	40.0%	40.8%	40.8%
Longstanding Debtors Recovered											
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		8592.8%	6018.1%	4282.7%	0.0%	-33.0%	-33.0%	-33.0%	-24.6%	-19.2%	-15.9%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kWh)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kl)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	31.4%	34.5%	36.3%	34.6%	33.0%	33.0%	33.0%	32.5%	33.1%	33.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	39.9%	41.8%	44.5%	41.5%	39.0%	39.0%		37.9%	38.6%	38.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.6%	0.6%	1.6%	4.8%	4.2%	4.2%		4.1%	4.2%	4.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	-41.2%	-92.4%	33.0%	-24.3%	30.5%	30.4%	30.4%	28.5%	29.0%	29.0%
<b>IDP regulation financial viability indicators</b>											
I. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	197.8	372.7	597.2	635.6	535.6	535.6	510.4	530.3	514.9	523.3
II. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	107.7%	13.0%	20.1%	45.1%	76.8%	76.8%	76.8%	77.9%	77.9%	77.9%
III. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.0	0.1	0.1	9.6	(8.9)	(8.7)	(8.7)	(11.7)	(15.0)	(16.1)

**References**

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

KZN266 Ulundi - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2010/11		2011/12		2012/13		Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure Framework			
						Outcome	Outcome	Outcome	Outcome	Budget	Outcome	Outcome	Outcome				
<b>Demographics</b>																	
Population		Census 2011	185	185	180	185	180	180	180		180	180	180	180	180	180	180
Females aged 5 - 14		Census 2011	28	28	24	28	24	24	24		24	24	24	24	24	24	24
Males aged 5 - 14		Census 2011	28	28	25	28	25	25	25		25	25	25	25	25	25	25
Females aged 15 - 34		Census 2011	35	35	36	35	36	36	36		36	36	36	36	36	36	36
Males aged 15 - 34		Census 2011	24	24	30	24	30	30	30		30	30	30	30	30	30	30
Unemployment		Census 2011	27	27	15	27	15	15	15		15	15	15	15	15	15	15
<b>Monthly household income (no. of households)</b>	1, 12																
No income		Census 2011															
R1 - R1 600		Census 2011					4 482	4 482	4 482	4 482	4 482	4 482	4 482	4 482	4 482	4 482	4 482
R1 601 - R3 200		Census 2011					1 736	1 736	1 736	1 736	1 736	1 736	1 736	1 736	1 736	1 736	1 736
R3 201 - R6 400		Census 2011					1 736	1 736	1 736	1 736	1 736	1 736	1 736	1 736	1 736	1 736	1 736
R6 401 - R12 800		Census 2011					3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249
R12 801 - R25 600		Census 2011					7 834	7 834	7 834	7 834	7 834	7 834	7 834	7 834	7 834	7 834	7 834
R25 601 - R51 200		Census 2011					8 736	8 736	8 736	8 736	8 736	8 736	8 736	8 736	8 736	8 736	8 736
R51 201 - R102 400		Census 2011					4 205	4 205	4 205	4 205	4 205	4 205	4 205	4 205	4 205	4 205	4 205
R102 401 - R204 800		Census 2011					2 430	2 430	2 430	2 430	2 430	2 430	2 430	2 430	2 430	2 430	2 430
R204 801 - R409 600		Census 2011					1 583	1 583	1 583	1 583	1 583	1 583	1 583	1 583	1 583	1 583	1 583
R409 601 - R819 200		Census 2011					703	703	703	703	703	703	703	703	703	703	703
> R819 200		Census 2011					229	229	229	229	229	229	229	229	229	229	229
<b>Poverty profiles (no. of households)</b>																	
< R2 080 per household per month	13																
Insert description	2	households that have maximum income of R1600pm	1 500	1 500	6 228	6228.00	1600.00	6228.00	1600.00	6228.00	1600.00	6228.00	1600.00	6228.00	1600.00	6228.00	1600.00
<b>Household demographics (000)</b>																	
Number of people in municipal area		Census 2011	184 576	184 576	189 409	180	180	180	180		180	180	180	180	180	180	180
Number of poor people in municipal area		Census 2011				-	-	-	-		-	-	-	-	-	-	-
Number of households in municipal area		Census 2011	33 776	33 776	35 198	35	35	35	35		35	35	35	35	35	35	35
Number of poor households in municipal area		Census 2011				-	-	-	-		-	-	-	-	-	-	-
Definition of poor household (R per month)		Census 2011			1 500	1 500	1 500	1 500	1 500		1 500	1 500	1 500	1 500	1 500	1 500	1 500
<b>Housing statistics</b>																	
Formal	3																
Informal																	
Total number of households																	
Dwellings provided by municipality	4																
Dwellings provided by province																	
Dwellings provided by private sector	5																
Total new housing dwellings																	
<b>Economic</b>	6																
Inflation/deflation outlook (CPI%)																	
Interest rate - borrowing																	
Interest rate - investment																	
Remuneration increases																	
Consumption growth (discreetly)																	
Consumption growth (wides)																	
<b>Collection rates</b>	7																
Property tax/service charges																	
Rental of facilities & equipment																	
Interest - external investments																	
Interest - debtors																	
Revenue from agency services																	

Detail on the provision of municipal services for A10

Total municipal services	Ref.	Household services targets (000)	2010/11		2011/12		2012/13		Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure Framework	
			Outcome	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Water</b>												
Piped water inside dwelling												
Piped water outside yard (but not to dwelling)												

KZN266 Ulundi Supporting Table SA10 Funding measurement

KZN Local Government supporting Table on revenue and expenditure measures												
Description	MFMA section	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
			Actual Outcome	Actual Outcome	Actual Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pro-posed outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R000	10(1)(b)	1	498	1 047	1 672	180 858	(170 194)	(170 194)	(170 194)	(243 307)	(339 487)	(420 271)
Cash + Investments at the year end less applications - R000	10(1)(b)	2	(239 937)	(227 170)	(188 683)	36 129	(581 824)	(581 824)	(581 824)	(538 847)	(680 002)	(717 401)
Cash year end monthly employee support payments	10(1)(b)	3	0.0	0.1	0.1	0.0	(0.1)	(0.1)	(0.1)	(11.1)	(15.0)	(18.1)
Surplus/(Deficit) excluding depreciation effects - R000	10(1)	4	95 837	105 385	(80 330)	43 783	(82 578)	(75 424)	(75 424)	(88 143)	(73 452)	(79 665)
Service charge rev % change - macro CRR target exclusive	10(1)(a)(2)	5	N/A	(4.6%)	5.9%	0.9%	31.1%	(5.0%)	(5.0%)	(1.4%)	(0.1%)	(0.5%)
Cash receipts % of Ratepayer & Other revenue	10(1)(a)(2)	6	201.8%	234.5%	80.1%	70.9%	45.0%	45.0%	45.0%	60.6%	57.2%	57.2%
Debt Impairment expense as a % of total billable revenue	10(1)(a)(2)	7	0.0%	90.3%	25.5%	0.0%	5.4%	5.4%	5.4%	5.5%	5.5%	5.5%
Capital payments % of capital expenditure	10(1)(c)	8	88.6%	67.8%	50.0%	50.5%	50.8%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (incl. transfers)	10(1)(c)	9	(1.4%)	(2.4%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/granted allocations	10(1)(c)	10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	36.4%	43.3%	45.2%
Current consumer debtors % change - (incl/excl)	10(1)(c)	11	N/A	(0.3%)	72.4%	150.4%	132.8%	0.0%	0.0%	0.2%	5.4%	5.5%
Long term receivables % change - (incl/excl)	10(1)(c)	12	N/A	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
RAM % of Property Plant & Equipment	20(1)(c)	13	1.2%	0.2%	0.7%	3.2%	2.8%	2.2%	2.2%	2.1%	2.1%	2.1%
Asset renewal % of capital budget	20(1)(c)	14	16.1%	10.0%	31.5%	24.1%	24.1%	68.1%	0.0%	30.3%	59.6%	67.2%
<b>Indicators</b>												
1. Positive cash balances indicative of minimum compliance - subject to 2												
2. Declined cash and investment applications (defined) from cash balances												
3. Indicative of sufficient liquidity to meet average monthly operating payments												
4. Indicative of funded operational requirements												
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
6. Positive average cash collection forecasts as a % of annual billable revenue												
7. Positive average increase in debt impairment (doublet debt) provision												
8. Indicative of planned capital expenditure level & cash payment timing												
9. Indicative of compliance with borrowing only for the capital budget - should not exceed 100% unless releasing												
10. Substantiation of National/Provincial allocations included in budget												
11. Indicative of realistic current average debt collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
12. Indicative of realistic long term average debt collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue provision												
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue provision												
<b>Supporting Indicators</b>												
% net total service charges (incl prop rates)	10(1)(a)		1.4%	11.3%	15.9%	37.1%	0.0%	0.0%	0.0%	4.6%	5.5%	6.5%
% net Property Tax	10(1)(a)		(1.6%)	(1.2%)	(1.9%)	95.2%	0.0%	0.0%	0.0%	0.2%	5.8%	6.5%
% net Service charges - electricity revenue	10(1)(a)		10.3%	38.0%	39.4%	17.1%	0.0%	0.0%	0.0%	2.4%	5.5%	6.5%
% net Service charges - water revenue	10(1)(a)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% net Service charges - sanitation revenue	10(1)(a)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% net in Service charges - other	10(1)(a)		282.4%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	10(1)(a)		87 262	89 491	18 963	60 393	126 992	126 992	126 992	126 655	134 127	141 505
Service charges	10(1)(a)		55 026	87 739	19 848	87 923	126 514	126 514	126 514	126 055	133 492	140 834
Property rates	10(1)(a)		29 255	28 768	27 593	22 430	43 951	43 951	43 951	40 472	42 423	52 142
Service charges - electricity revenue	10(1)(a)		32 517	38 180	43 661	60 851	71 253	71 253	71 253	72 969	81 625	81 625
Service charges - water revenue	10(1)(a)		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	10(1)(a)		-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal	10(1)(a)		4 925	4 980	4 995	4 672	5 319	5 319	5 319	6 116	8 744	7 188
Service charges - other	10(1)(a)		679	2 214	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10(1)(a)		308	637	741	479	388	388	388	609	635	870
Capital expenditure excluding capital grant funding	10(1)(a)		27 010	29 913	25 701	35 381	35 381	-	-	619	-	-
Cash receipts from ratepayers	10(1)(a)		149 141	177 297	81 044	68 252	97 275	97 275	97 275	82 186	82 166	88 707
Ratepayer & Other revenue	10(1)(a)		73 888	75 594	101 191	91 233	127 276	127 412	127 412	135 710	143 568	151 423
Change in consumer debtors (current and non-current)	10(1)(a)		(63 671)	(83 494)	6 481	24 519	77 479	77 479	77 479	58 770	5 818	5 744
Operating and Capital Grant Revenue	10(1)(a)		84 811	82 102	121 630	128 954	125 465	125 465	125 465	140 840	162 602	158 893
Capital expenditure - total	20(1)(c)		54 000	41 426	11 432	70 782	70 782	35 381	35 381	34 819	40 218	41 432
Capital expenditure - renewal	20(1)(c)		6 697	4 185	16 207	17 025	17 025	17 025	17 025	10 509	23 718	27 558
<b>Supporting benchmarks</b>												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
GR guideline			4.3%	3.3%	4.6%	5.0%	5.0%	6.0%	6.0%	5.4%	5.8%	6.4%
DoRA operating grants total MFY			-	-	-	-	-	-	-	2 634	2 788	2 843
DoRA capital grants total MFY			-	-	-	-	-	-	-	34 800	30 218	31 432
Provincial operating grants			-	-	-	-	-	-	-	1 912	2 028	2 118
Provincial capital grants			-	-	-	-	-	-	-	80	-	-
District Municipality grants			-	-	-	-	-	-	-	38 586	35 830	38 511
Total gazetted/national, provincial and district grants			-	-	-	-	-	-	-	-	-	-
Average annual collection ratio (arrear inclusive)			-	-	-	-	-	-	-	-	-	-
<b>DoRA operating</b>												
REOUTABLE SHARE			-	-	-	-	-	-	-	161 284	-	-
FMG			-	-	-	-	-	-	-	1 700	-	-
MSG			-	-	-	-	-	-	-	834	-	-
EPWP			-	-	-	-	-	-	-	1 031	-	-
<b>DoRA capital</b>												
AFG			-	-	-	-	-	-	-	29 200	32 218	31 432
INEP			-	-	-	-	-	-	-	8 600	10 000	10 000
<b>Total</b>												
Change in consumer debtors (current and non-current)			(63 671)	(83 494)	6 481	77 479	68 120	9 818	9 744	-	-	-
<b>Total Operating Revenue</b>												
Total Operating Revenue			161 172	169 702	188 650	187 976	217 540	217 676	217 676	246 426	256 117	270 203
Total Operating Expenditure			65 285	64 317	272 681	179 594	315 497	328 481	328 481	349 181	369 782	390 120
Operating Performance/Result/(Deficit)			95 887	105 385	(84 030)	8 382	(97 957)	(110 805)	(110 805)	(102 755)	(113 665)	(119 917)
Cash and Cash Equivalents (30 June 2012)			-	-	-	-	-	-	-	(243 337)	-	-
<b>Revenue</b>												
% increase in Total Operating Revenue			5.3%	11.2%	(3.4%)	16.2%	0.1%	0.0%	0.0%	13.3%	3.9%	5.5%
% increase in Property Rates Revenue			(2.8%)	0.5%	(3.5%)	109.2%	0.0%	0.0%	0.0%	0.2%	5.5%	6.5%
% increase in Electricity Revenue			(1.3%)	36.8%	38.4%	17.1%	0.0%	0.0%	0.0%	2.4%	5.5%	6.5%
% increase in Property Rates & Service Charges			1.4%	11.3%	15.9%	37.1%	0.0%	0.0%	0.0%	4.6%	5.5%	6.5%
<b>Expenditure</b>												
% increase in Total Operating Expenditure			(1.5%)	224.9%	(34.1%)	75.2%	4.1%	0.0%	0.0%	10.7%	5.8%	5.5%
% increase in Employee Costs			15.6%	17.1%	(5.1%)	19.0%	0.0%	0.0%	0.0%	11.3%	5.9%	5.5%
% increase in Electricity Sub Purchases			32.3%	0.0%	(8.7%)	22.0%	0.0%	0.0%	0.0%	0.2%	5.5%	6.5%
Average Cost Per Budgeted Employee Position (Remuneration)			202 089 2602	204 635 7622	186 932 4008	27 491 40936	-	-	-	24 187 9215	-	-
Average Cost Per Councilor (Remuneration)			23 633 7672	23 633 7672	23 633 7672	23 633 7672	-	-	-	24 187 2748	-	-
RAM % of PPE			1.2%	0.2%	0.7%	3.2%	2.8%	2.0%	2.0%	2.1%	2.1%	2.1%
Asset Renewal and RAM as a % of PPE			3.0%	1.0%	3.0%	10.0%	4.0%	4.0%	4.0%	2.0%	3.0%	4.0%
Debt Impairment % of Total Billable Revenue			0.0%	90.3%	25.5%	0.0%	5.4%	5.4%	5.4%	5.5%	5.5%	5.5%
<b>Capital Expenditure</b>												
Internally Funded & Other (R000)			-	-	-	-	-	-	-	619	-	-
Borrowing (R000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R000)			27 010	29 913	25 701	35 381	35 381	35 381	35 381	34 000	40 218	41 432
Internally Generated funds % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	93.2%	100.0%	100.0%
<b>Capital Expenditure</b>												
Total Capital Programme (R000)			27 010	29 913	25 701	35 381	35 381	35 381	35 381	34 610	40 218	41 432
Asset Renewal			8 697	4 185	16 207	17 025	17 025	17 025	17 025	10 500	23 718	27 558
Asset Renewal % of Total Capital Expenditure			32.2%	10.9%	63.1%	48.1%	48.1%	48.1%	48.1%	30.3%	59.6%	67.2%
<b>Cash</b>												
Cash Receipts % of Rate Payer & Other			201.8%	234.5%	80.1%	70.9%	45.0%	45.0%	45.0%	60.6%	57.2%	57.2%
Cash Coverage Ratio			0	0	0	0	(3)	(3)	(3)	(3)	(3)	(3)
<b>Borrowing</b>												
Credit Rating (2009/10)			-	-	-	-	-	-	-	0	-	-
Capital Charges to Operating			0.2%	0.5%	0.0%	0.2%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure			(1.4%)	(2.4%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Reserves</b>												
Surplus/(Deficit)			(239 937)	(227 170)	(188 683)	36 129	(581 824)	(581 824)	(581 824)	(538 847)	(680 002)	(717 401)
<b>Free Services</b>												
Free Basic Services as a % of Equitable Share			0.0%	0.7%	0.0%	0.6%	0.6%	0.6%	0.6%	0.5%	0.4%	0.5%
Free Services as a % of Operating Revenue			0.0%	0.9%	2.7%	2.8%	1.4%	1.4%	1.4%	1.3%	1.4%	1.4%
<b>High Level Outcome of Funding Compliance</b>												
Total Operating Revenue			161 172	169 702	188 650	187 976	217 540	217 676	217 676	246 426	256 117	270 203
Total Operating Expenditure			65 285	64 317	272 681	179 594	315 497	328 481	328 481	349 181	369 782	390 120
Surplus/(Deficit) Budgeted Operating Statement			95 887	105 385	(84 030)	8 382	(97 957)	(110 805)	(110 805)	(102 755)	(113 665)	(119 917)
Surplus/(Deficit) Considering Reserves and Cash Backing			(144 050)	(121 793)	(222 514)	44 580	(779 701)	(792 673)	(792 673)	(741 602)	(738 659)	(537 316)
NTREF Funded (I) / Unfunded (0)	15	0	x	x	0	1	x	x	x	0	0	0
NTREF Funded (I) / Unfunded (0)	15	x	x	x	x	x	x	x	x	x	x	x



**KZN266 Ulundi - Supporting Table SA11 Property rates summary**

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Valuation:</b>	1									
Date of valuation:		01/07/2008	01/07/2008	01/07/2008						
Financial year valuation used		2010/2011	2011/2012	2012/2013						
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes					
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes					
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3	no	no	no	no					
No. of external valuers (FTE)	3	#REF!	#REF!	#REF!						
No. of additional valuers (FTE)	4	#REF!	#REF!	#REF!						
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes					
Implementation time of new valuation roll (mths)		12	12	12	12					
No. of properties	5	6 552	6 552	6 552	7 466					
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)	5									
Differential rates used? (Y/N)										
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
<b>Total rebates, exemptions, reductions, discounts (R'000)</b>		-	-	-	-	-	-	-	-	-

**References**

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

KZN266 Ulundi - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resid.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust Land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
<b>Current Year 2013/14</b>																	
<b>Valuation:</b>																	
No. of properties		4 861		129	319	350		20			1 785						
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15 000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
<b>Total valuation reductions:</b>	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6	0		0	0	0		0			0						
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3																
Rate revenue budget (R'000)		6			2												
Rate revenue expected to collect (R'000)		48			1												
Expected cash collection rate (%)	4	80.0%		80.0%	80.0%												
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)		219															
<b>Total rebates, exemptions, discounts (R'000)</b>																	

## References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'net' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

KZN266 Ulundi - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resid.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ls	Public benefit organs.	Mining Props.
<b>Budget Year 2014/15</b>																	
<b>Valuation:</b>																	
No. of properties		4 861		129	319	350	20				1 785						
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised	5																
No. of successful objections	5																
No. of successful objections > 10%																	
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phrasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Fiat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-natural reserves(part. (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15 000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
<b>Total valuation reductions:</b>	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6	0		0	0	0	0				0						
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Ratings:</b>																	
Average rate	3																
Rate revenue budget (R '000)		7	2	5	5												
Rate revenue expected to collect (R'000)		5	2	4	4												
Expected cash collection rate (%)	4	81.0%	81.0%	81.0%	81.0%												
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)		219															
<b>Total rebates, exemptions, discounts, discs (R'000)</b>																	

## References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'net' value greater than MPRSA minimum.
3. Average rate - cents in the Rand. Eg 10.25 cents in the Rand is 0.1025, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

kZN266 Ulundi - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Property rates (rate in the Rand)</b>	1								
Residential properties			#####	#####	#####	#####	#####	#####	#####
Residential properties - vacant land			-	-	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	-	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			#####	#####	#####	#####	#####	#####	#####
Business and commercial properties			-	-	-	-	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			#####	#####	#####	#####	#####	#####	#####
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Resubdivision and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>			15 000	15 000	15 000	15 000	15 000	15 000	15 000
R15 000 threshold rebate									
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
<b>Other rebates or exemptions</b>	2								
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff									
Water usage - Block 1 (c/k)		(describe structure) (fill in thresholds)							
Water usage - Block 2 (c/k)		(fill in thresholds)							
Water usage - Block 3 (c/k)		(fill in thresholds)							
Water usage - Block 4 (c/k)		(fill in thresholds)							
<b>Other</b>	2								
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/k)									
Volumetric charge - Block 1 (c/k)		(fill in structure)							
Volumetric charge - Block 2 (c/k)		(fill in structure)							
Volumetric charge - Block 3 (c/k)		(fill in structure)							
Volumetric charge - Block 4 (c/k)		(fill in structure)							

Other	2								
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/levied fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBE									
Life-line tariff - meter									
Life-line tariff - prepaid									
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid (c/kwh)									
Meter - IBT Block 1 (c/kwh)									
Meter - IBT Block 2 (c/kwh)									
Meter - IBT Block 3 (c/kwh)									
Meter - IBT Block 4 (c/kwh)									
Meter - IBT Block 5 (c/kwh)									
Prepaid - IBT Block 1 (c/kwh)									
Prepaid - IBT Block 2 (c/kwh)									
Prepaid - IBT Block 3 (c/kwh)									
Prepaid - IBT Block 4 (c/kwh)									
Prepaid - IBT Block 5 (c/kwh)									
Other	2								
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge									
Basic charge/levied fee									
80l bin - once a week									
250l bin - once a week									
		20 983 625	22 259 424	14 397 000					

**References**  
1. If properties are not rated or zero rated this must be indicated as such  
2. Please provide detailed descriptions on Sheet SA13b

KZN266 Ulundi - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Exemptions, reductions and rebates (Rands) [Insert lines as applicable]			45 000 15 000	45 000 15 000	45 000 15 000	45 000 15 000	45 000 15 000	45 000 15 000	45 000 15 000
<u>Water tariffs</u> [Insert blocks as applicable]		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
<u>Waste water tariffs</u> [Insert blocks as applicable]		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
<u>Electricity tariffs</u> [Insert blocks as applicable]		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

KZN266 Ulundi - Supporting Table SA14 Household bills

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15 % Incr.	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>	<b>1</b>										
Rates and services charges:											
Property rates				99.00			30.00	3 000.0%	30.00	30.00	30.00
Electricity: Basic levy							4.50	450.0%	4.50	4.50	4.50
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	99.00	-	-	34.50	-	34.50	34.50	34.50
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total large household bill:		-	-	99.00	-	-	34.50	-	34.50	34.50	34.50
% Increase/decrease		-	-	-	(100.0%)	-	-	-	-	-	-
<b>Monthly Account for Household - 'Affordable Range'</b>	<b>2</b>										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% Increase/decrease		-	-	-	-	-	-	-	-	-	-
<b>Monthly Account for Household - 'Indigent'</b>	<b>3</b>										
<b>Household receiving free basic services</b>											
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% Increase/decrease		-	-	-	-	-	-	-	-	-	-

## References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

KZN266 Ulundi - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand											
<u>Parent municipality</u>											
Securities - National Government	1										
Listed Corporate Bonds											
Deposits - Bank		140	129	56	160	3 213	3 213	1 717	1 818	1 918	
Deposits - Public Investment Commissioners											
Deposits - Corporation for Public Deposits											
Bankers Acceptance Certificates											
Negotiable Certificates of Deposit - Banks											
Guaranteed Endowment Policies (sinking)											
Repurchase Agreements - Banks											
Municipal Bonds											
Municipality sub-total			140	129	56	160	3 213	3 213	1 717	1 818	1 918
<u>Entities</u>											
Securities - National Government											
Listed Corporate Bonds											
Deposits - Bank											
Deposits - Public Investment Commissioners											
Deposits - Corporation for Public Deposits											
Bankers Acceptance Certificates											
Negotiable Certificates of Deposit - Banks											
Guaranteed Endowment Policies (sinking)											
Repurchase Agreements - Banks											
Entities sub-total			-	-	-	-	-	-	-	-	-
Consolidated total:			140	129	56	160	3 213	3 213	1 717	1 818	1 918

**References**

1. Total Investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' Investments)



KZN268 Ufundi - Supporting Table SA18 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate %	Commission Paid (Rands)	Commission Receipt	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (R)	Investment Top Up	Closing Balance
		Yrs/Months												
Parent Municipality FNB 62067492534 FNB 62067492543 FNB 62067492543 FNB 62067492543 FNB 62067492543 FNB 62067492543 FNB 62067492543 Municipality sub-total	1								30/06/2014	5				5
										5				5
										4506				4506
										12				12
										220				220
										507				507
										328				328
										5 633				5 633
EndRas														
EndRas sub-total														
TOTAL INVESTMENTS AND INTEREST	1									5 633				5 633

Notes:  
1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)  
2. List investments in expiry date order  
3. If variable is selected in column F, input interest rate range  
4. Withdrawals to be entered as negative

check

**KZN266 Ulundi - Supporting Table SA17 Borrowing**

Borrowing - Categorised by type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases		453	273	108		310	310	310	328	346
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	453	273	108	-	310	310	310	328	346
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	453	273	108	-	310	310	310	328	346

<b>Unspent Borrowing - Categorised by type</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-	-

**References**

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

**KZN266 Ulundi - Supporting Table SA18 Transfers and grant receipts**

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
National Government:		57 351	69 274	79 712	90 578	89 089	89 089	104 949	128 724	127 949
Local Government Equitable Share		56 601	68 274	77 912	87 088	85 599	85 599	101 284	127 757	126 931
Municipal Systems Improvement		750	1 000	800	940	940	940	934	967	1 018
EPWP Incentive				1 000	1 000	1 000	1 000	1 031		
Finance Management					1 550	1 550	1 550	1 700		
Other transfers/grants (insert description)										
Provincial Government:		-	-	751	995	995	995	1 031	932	1 201
Sport and Recreation				150	150	150	150	150		
Provincialisation of Libraries								735	779	820
Community Library service				601	845	845	845	146	153	381
District Municipality:		-	-	50	50	50	50	50	-	-
Tourism Grant				50	50	50	50	50		
Other grant providers:		-	-	-	-	-	-	-	-	-
(insert description)										
<b>Total Operating Transfers and Grants</b>	5	57 351	69 274	110 513	91 623	90 134	90 134	108 030	129 658	129 150
<b>Capital Transfers and Grants</b>										
National Government:		20 790	30 011	34 700	35 381	35 381	35 381	34 000	40 216	41 432
Municipal Infrastructure Grant (MIG)		18 300	22 011	26 700	27 381	27 381	27 381	29 000	30 216	31 432
Electrification of Households Grant (INEP)		2 490	8 000	8 000	8 000	8 000	8 000	5 000	10 000	10 000
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants (insert description)										
District Municipality:		-	-	-	-	-	-	-	-	-
Tourism Grant										
Other grant providers:		-	-	-	-	-	-	610	-	-
Internal generated funds								610		
<b>Total Capital Transfers and Grants</b>	5	20 790	30 011	34 700	35 381	35 381	35 381	34 610	40 216	41 432
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		78 141	99 285	115 213	127 004	125 515	125 515	140 640	169 872	170 582

**References**

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

KZN266 Ulundi - Supporting Table SA19 Expenditure on transfers and grant programme

KZN266 Ulundi - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		57 351	69 274	79 711	89 028	87 539	87 539	104 949	128 724	127 949
Local Government Equitable Share		56 601	68 274	77 912	87 088	85 599	85 599	101 284	127 757	126 931
Municipal Systems Improvement		750	1 000	799	940	940	940	934	967	1 018
EPWP Incentive				1 000	1 000	1 000	1 000	1 031		
Finance Management								1 700		
Other transfers/grants (insert description)										
Provincial Government:		-	-	751	995	995	995	1 031	932	1 201
Sport and Recreation				150	150	150	150	150		
Provincialisation of Libraries								735	779	820
Community Library service				601	845	845	845	146	153	381
District Municipality:		-	-	50	50	50	50	50	-	-
Tourism Grant				50	50	50	50	50		
Other grant providers:		-	-	-	-	-	-	-	-	-
(insert description)										
Total operating expenditure of Transfers and Grants:		57 351	69 274	80 512	90 073	88 584	88 584	106 030	129 656	129 150
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		27 010	20 913	42 924	35 381	35 381	35 381	34 000	40 216	41 432
Municipal Infrastructure Grant (MIG)		24 633	20 522	28 189	27 381	27 381	27 381	29 000	30 216	31 432
Electrification of Households Grant (INEP)		2 377	391	14 735	8 000	8 000	8 000	5 000	10 000	10 000
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants (insert description)										
District Municipality:		-	-	-	-	-	-	-	-	-
Tourism Grant										
Other grant providers:		-	-	-	-	-	-	610	-	-
Internal generated funds								610		
Total capital expenditure of Transfers and Grants		27 010	20 913	42 924	35 381	35 381	35 381	34 610	40 216	41 432
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		84 361	90 187	123 435	125 454	123 965	123 965	140 640	169 872	170 582

**References**

1. Expenditure must be separately listed for each transfer or grant received or recognised

**KZN266 Ulundi - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds**

KZN266 Ulundi - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		327	876							
Current year receipts		1 950	2 450	80 531	89 528	89 599	89 599	103 918	128 724	127 949
Conditions met - transferred to revenue		1 306	2 671	78 057	89 528	89 599	89 599	-	-	-
Conditions still to be met - transferred to liabilities		971	655	2 474				103 918	128 724	127 949
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		1 748	663							
Current year receipts		309	225	1 601	1 845	1 845	1 845	2 062	932	1 201
Conditions met - transferred to revenue		1 363	363	1 681	1 845	1 845	1 845	-	-	-
Conditions still to be met - transferred to liabilities		694	525					2 062	932	1 201
<b>District Municipality:</b>										
Balance unspent at beginning of the year		3 000	636							
Current year receipts				50	50	50	50	50		
Conditions met - transferred to revenue		2 364	100	50	50	50	50	-	-	-
Conditions still to be met - transferred to liabilities		636	536					50		
<b>Other grant providers:</b>										
Balance unspent at beginning of the year			205							
Current year receipts		382		750						
Conditions met - transferred to revenue		-	-	218	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		382	205	532						
<b>Total operating transfers and grants revenue</b>		<b>5 033</b>	<b>3 134</b>	<b>79 926</b>	<b>91 423</b>	<b>91 494</b>	<b>91 494</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>2 683</b>	<b>1 921</b>	<b>1 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>106 030</b>	<b>129 656</b>	<b>129 150</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		288	1 396	1 276						
Current year receipts		20 790	30 011	34 700	35 381	35 381	35 381	34 000	40 216	41 432
Conditions met - transferred to revenue		20 677	21 908	34 700	35 381	35 381	35 381	-	-	-
Conditions still to be met - transferred to liabilities		401	9 499	1 276				34 000	40 216	41 432
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		4 909	347							
Current year receipts		4 045								
Conditions met - transferred to revenue		6 951	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		2 003	347							
<b>District Municipality:</b>										
Balance unspent at beginning of the year		150	710							
Current year receipts										
Conditions met - transferred to revenue		150	710	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year								610		
Current year receipts										
Conditions met - transferred to revenue		(150)	(150)	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		150	150					610		
<b>Total capital transfers and grants revenue</b>		<b>27 628</b>	<b>22 468</b>	<b>34 700</b>	<b>35 381</b>	<b>35 381</b>	<b>35 381</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>2 554</b>	<b>9 996</b>	<b>1 276</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34 610</b>	<b>40 216</b>	<b>41 432</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>32 661</b>	<b>25 602</b>	<b>114 626</b>	<b>126 804</b>	<b>126 875</b>	<b>126 875</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>5 237</b>	<b>11 917</b>	<b>4 282</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>140 640</b>	<b>169 872</b>	<b>170 582</b>

**References**

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

KZN266 Ulundi - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
<b>Cash Transfers to other municipalities</b> <i>Insert description</i>	1										
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b> <i>Insert description</i>	2										
<b>Total Cash Transfers To Entities/Em's</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b> <i>Insert description</i>	3										
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b> <i>Insert description</i>	4										
<b>Total Cash Transfers To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Groups of Individuals</b> <i>Insert description</i>	5										
<b>Total Cash Transfers To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other municipalities</b> <i>Insert description</i>	1										
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b> <i>Insert description</i>	2										
<b>Total Non-Cash Transfers To Entities/Em's</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b> <i>Insert description</i>	3										
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b> <i>Insert description</i>	4										
<b>Total Non-Cash Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b> <i>Insert description</i>	5										
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	6	-	-	-	-	-	-	-	-	-	-

References  
1. Insert description listed by municipal name and demarcation code of recipient  
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)  
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)  
4. Insert description of each other organisation (e.g. charity)  
5. Insert description of each other organisation (e.g. the aged, child-headed households)  
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

KZN266 Ulundi - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councilor remuneration		2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>										
		9 081	10 443	10 859	7 684	7 684	7 684	8 359	8 652	9 339
					1 076	1 249	1 249	1 074	1 137	1 200
					2 751	2 751	2 751	2 706	2 866	3 024
					604	604	604	797	814	890
					406	406	406	303	321	339
		9 081	10 443	10 859	12 921	13 694	13 694	13 239	14 026	14 781
			15.0%	4.0%	19.9%	1.3%	--	1.1%	5.9%	5.5%
<b>Senior Managers of the Municipality</b>										
		2 886	3 528	3 816	3 334	3 328	3 328	3 604	3 816	4 026
		414	16	107	867	956	956	1 635	1 732	1 827
		497	321		275	494	494	--	--	--
		749	896		1 200	1 200	1 200	1 055	1 117	1 178
					36	36	36	--	--	--
				716	175	183	183	--	--	--
		4 645	4 761	4 641	5 887	6 197	6 197	6 293	6 665	7 031
			2.5%	(2.5%)	26.9%	5.3%	--	1.8%	5.9%	5.5%
<b>Other Municipal Staff</b>										
		34 454	36 742	41 408	45 314	40 594	40 594	42 568	45 078	47 669
		9 983	12 081	14 825	10 594	11 005	11 005	17 389	18 394	19 408
						4 128	4 128	970	1 027	1 084
		931	1 146	1 422	3 016	1 380	1 380	1 486	1 652	1 837
						49	49	--	--	--
		3 073	3 927	3 922	32	4 251	4 251	4 100	4 342	4 650
						66	66	91	96	101
		129	136	128	154	257	257	119	126	133
				6 787		3 619	3 619	6 600	6 989	7 374
		2 028	1 732			300	300	500	630	659
		50 598	55 765	60 492	66 110	65 647	65 647	73 782	78 135	82 433
			10.2%	22.8%	(13.7%)	11.1%	--	12.4%	6.0%	5.5%
		64 924	70 970	83 991	77 918	84 938	84 938	93 314	98 820	104 255
			10.3%	18.3%	(7.2%)	9.0%	--	9.9%	5.9%	5.5%
<b>Total Parent Municipality</b>										
<b>Board Members of Entities</b>										

## References

1. Include Loans and advances where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. s57 of the Systems Act

3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance

4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D

5. Must agree to the sub-total appearing on Table A1 (Employee costs)

6. Includes pension payments and employer contributions to medical aid

7. Correct as at 30 June

## Column Definitions:

A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited

D. The original budget approved by council for the budget year.

E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.

F. An estimate of final actual amounts (pre audit) for the current year of the point in time of preparing the budget for the budget year. This may differ from E.

G. The amount to be appropriated for the budget year.

H and I. The indicative projection

**KZN266 Ulundi - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)**

[illegible]

## References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June



KZN266 Ulundi - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2012/13			Current Year 2013/14			Budget Year 2014/15		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Number</b>	<b>1,2</b>									
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		47		47	47		47	47		47
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	7		7	7		7	7	6	6
Other Managers	7		17			17				
Professionals		312	224	88	312	222	88	317	238	87
Finance		41	39	2	41	38	2	41	34	1
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse		120	57	63	120	57	63	122	75	63
Other		151	128	23	151	127	23	154	129	23
Technicians										
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		6	6		7	7		7	7	
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
<b>TOTAL PERSONNEL NUMBERS</b>	9	372	247	142	373	246	142	378	251	140
% Increase					0.3%	(0.4%)	-	1.3%	2.0%	(1.4%)
Total municipal employees headcount	8, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

**References**

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

KZN266 Ulundi - Supporting Table SA25 Budgeted monthly revenue and expenditure

Ref	Description	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17		
R R thousand	Revenue By Source																	
	Property rates	3 793	3 793	3 793	3 793	3 793	3 793	3 793	3 793	3 793	3 793	3 793	3 793	4 048	45 766	48 466	51 131	
	Property rates - penalties & collection charges	75	75	75	75	75	75	75	75	75	75	75	75	76	904	958	1 010	
	Service charges - electricity revenue	6 271	6 271	6 271	6 271	6 271	6 271	6 271	6 271	6 271	6 271	6 271	6 271	3 987	72 969	77 274	81 525	
	Service charges - water revenue													-	-	-	-	
	Service charges - sanitation revenue													-	-	-	-	
	Service charges - refuse revenue	535	535	535	535	535	535	535	535	535	535	535	535	534	6 416	6 794	7 168	
	Service charges - other													-	-	-	-	
	Rental of facilities and equipment	32	32	32	32	32	32	32	32	32	32	32	32	244	800	635	670	
	Interest earned - external investments	15	15	15	15	15	15	15	15	15	15	15	15	85	250	265	279	
	Interest earned - outstanding debtors													-	-	-	-	
	Dividends received													-	-	-	-	
	Fines	284	284	284	284	284	284	284	284	284	284	284	284	284	3 405	3 606	3 804	
	Licences and permits	212	212	212	212	212	212	212	212	212	212	212	212	212	2 547	2 547	2 687	
	Agency services	8 836	8 836	8 836	8 836	8 836	8 836	8 836	8 836	8 836	8 836	8 836	8 836	8 836	106 030	112 286	118 461	
	Transfers recognised - operational	229	229	229	229	229	229	229	229	229	229	229	229	586	3 103	3 286	3 466	
	Other revenue													4 436	-	-	-	
	Gains on disposal of PPE	20 282	20 282	20 282	20 282	20 282	20 282	20 282	20 282	20 282	20 282	20 282	20 282	23 329	246 426	256 117	270 203	
	Total Revenue (excluding capital transfers and contribution)		20 282	20 282	20 282	20 282	20 282	20 282	20 282	20 282	20 282	20 282	20 282	20 282	23 329	246 426	256 117	270 203
	Expenditure By Type																	
	Employee related costs	6 636	6 636	6 636	6 636	6 636	6 636	6 636	6 636	6 636	6 636	6 636	6 636	7 078	80 075	84 799	89 463	
	Remuneration of councillors	1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 967	13 239	14 020	14 791	
	Debt impairment	542	542	542	542	542	542	542	542	542	542	542	542	945	6 903	7 310	7 712	
	Depreciation & asset impairment	5 497	5 497	5 497	5 497	5 497	5 497	5 497	5 497	5 497	5 497	5 497	5 497	9 619	70 089	74 224	78 306	
	Finance charges	25	25	25	25	25	25	25	25	25	25	25	25	(125)	150	159	168	
	Bulk purchases	4 509	4 509	4 509	4 509	4 509	4 509	4 509	4 509	4 509	4 509	4 509	4 509	8 871	58 472	61 922	65 327	
	Other materials	6	6	6	6	6	6	6	6	6	6	6	6	14	85	89	94	
	Contracted services	6 964	6 964	6 964	6 964	6 964	6 964	6 964	6 964	6 964	6 964	6 964	6 964	(5 998)	70 608	74 773	78 886	
	Transfers and grants													-	-	-	-	
	Other expenditure	3 044	3 044	3 044	3 044	3 044	3 044	3 044	3 044	3 044	3 044	3 044	3 044	16 075	49 562	52 486	55 373	
	Loss on disposal of PPE													-	-	-	-	
	Total Expenditure	28 249	28 249	28 249	28 249	28 249	28 249	28 249	28 249	28 249	28 249	28 249	28 249	38 445	349 181	369 782	390 120	
	Surplus/(Deficit)	(7 967)	(7 967)	(7 967)	(7 967)	(7 967)	(7 967)	(7 967)	(7 967)	(7 967)	(7 967)	(7 967)	(7 967)	(15 116)	(102 755)	(113 666)	(119 917)	
		Transfers recognised - capital	2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 884	34 610	40 216	40 432
Contributions recognised - capital													-	-	-	-	-	
Contributed assets													-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(12 232)	(68 145)	(73 450)	(79 485)	
Taxation													-	-	-	-	-	-
	Attributable to minorities												-	-	-	-	-	-
	Share of surplus/ (deficit) of associate												-	-	-	-	-	-
	Surplus/(Deficit)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(12 232)	(68 145)	(73 450)	(79 485)	
1		(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(12 232)	(68 145)	(73 450)	(79 485)	(79 485)	

KZN266 Ulundi - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Budget Year 2014/15																	Medium Term Revenue and Expenditure Framework		
Ref	Description	Budget Year 2014/15															Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		July	August	Sept.	October	November	December	January	February	March	April	May	June						
R thousand	Revenue by Vote																		
	Vote 1 - GOVERNMENT & ADMINISTRATION	12 888	12 888	12 888	12 888	12 888	12 888	12 888	12 888	12 888	12 888	12 888	12 888	12 888	12 888	154 660	163 785	172 793	
	Vote 2 - Community & Public Safety	594	594	594	594	594	594	594	594	594	594	594	594	594	594	7 123	7 544	7 958	
	Vote 3 - Economic & Environmental Services	2 827	2 827	2 827	2 827	2 827	2 827	2 827	2 827	2 827	2 827	2 827	2 827	2 827	2 827	33 926	35 928	37 904	
	Vote 4 - Trading Services															85 327	90 361	95 331	
	Vote 5 - [NAME OF VOTE 5]															-	-	-	
	Vote 6 - [NAME OF VOTE 6]															-	-	-	
	Vote 7 - [NAME OF VOTE 7]															-	-	-	
	Vote 8 - [NAME OF VOTE 8]															-	-	-	
	Vote 9 - [NAME OF VOTE 9]															-	-	-	
	Vote 10 - [NAME OF VOTE 10]															-	-	-	
	Vote 11 - [NAME OF VOTE 11]															-	-	-	
	Vote 12 - [NAME OF VOTE 12]															-	-	-	
	Vote 13 - [NAME OF VOTE 13]															-	-	-	
	Vote 14 - [NAME OF VOTE 14]															-	-	-	
Vote 15 - [NAME OF VOTE 15]															-	-	-		
Total Revenue by Vote		16 309	16 309	16 309	16 309	16 309	16 309	16 309	16 309	16 309	16 309	16 309	16 309	16 309	16 309	281 036	297 617	313 986	
Expenditure by Vote to be appropriated																			
	Vote 1 - GOVERNMENT & ADMINISTRATION	12 730	12 730	12 730	12 730	12 730	12 730	12 730	12 730	12 730	12 730	12 730	12 730	12 730	12 730	160 167	169 617	178 946	
	Vote 2 - Community & Public Safety	4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	47 995	50 827	53 622	
	Vote 3 - Economic & Environmental Services	4 074	4 074	4 074	4 074	4 074	4 074	4 074	4 074	4 074	4 074	4 074	4 074	4 074	4 074	52 285	55 390	58 426	
	Vote 4 - Trading Services	7 394	7 394	7 394	7 394	7 394	7 394	7 394	7 394	7 394	7 394	7 394	7 394	7 394	7 394	88 723	93 958	99 126	
	Vote 5 - [NAME OF VOTE 5]															-	-	-	
	Vote 6 - [NAME OF VOTE 6]															-	-	-	
	Vote 7 - [NAME OF VOTE 7]															-	-	-	
	Vote 8 - [NAME OF VOTE 8]															-	-	-	
	Vote 9 - [NAME OF VOTE 9]															-	-	-	
	Vote 10 - [NAME OF VOTE 10]															-	-	-	
	Vote 11 - [NAME OF VOTE 11]															-	-	-	
	Vote 12 - [NAME OF VOTE 12]															-	-	-	
	Vote 13 - [NAME OF VOTE 13]															-	-	-	
	Vote 14 - [NAME OF VOTE 14]															-	-	-	
	Vote 15 - [NAME OF VOTE 15]															-	-	-	
Total Expenditure by Vote		28 198	28 198	28 198	28 198	28 198	28 198	28 198	28 198	28 198	28 198	28 198	28 198	28 198	28 198	349 181	369 782	390 120	
Surplus/(Deficit) before assoc.		(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(68 145)	(72 165)	(76 134)	
	Taxation															-	-	-	
	Attributable to minorities															-	-	-	
	Share of surplus/ (deficit) of associate															-	-	-	
1	Surplus/(Deficit)	(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(11 889)	(68 145)	(72 165)	(76 134)	

References:  
1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

KZN266 Ulundi - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description		Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand																	
Revenue - Standard			12 888	12 888	12 888	12 888	12 888	12 888	12 888	12 888	12 888	12 888	12 888	12 888	154 660	163 785	172 793
Governance and administration			787	787	787	787	787	787	787	787	787	787	787	787	9 439	9 996	10 546
Executive and council			12 016	12 016	12 016	12 016	12 016	12 016	12 016	12 016	12 016	12 016	12 016	12 016	144 190	152 697	161 095
Budget and treasury office			86	86	86	86	86	86	86	86	86	86	86	86	1 031	1 092	1 152
Corporate services			594	594	594	594	594	594	594	594	594	594	594	594	7 123	7 544	7 958
Community and public safety			85	85	85	85	85	85	85	85	85	85	85	85	1 021	1 082	1 141
Community and social services			13	13	13	13	13	13	13	13	13	13	13	13	150	159	168
Sport and recreation			496	496	496	496	496	496	496	496	496	496	496	496	5 952	6 303	6 650
Public safety																	
Housing																	
Health			2 827	2 827	2 827	2 827	2 827	2 827	2 827	2 827	2 827	2 827	2 827	2 827	33 926	35 928	37 904
Economic and environmental services			404	404	404	404	404	404	404	404	404	404	404	404	4 846	5 132	5 414
Planning and development			2 423	2 423	2 423	2 423	2 423	2 423	2 423	2 423	2 423	2 423	2 423	2 423	29 080	30 796	32 489
Road transport																	
Environmental protection			6 806	6 806	6 806	6 806	6 806	6 806	6 806	6 806	6 806	6 806	6 806	6 806	85 327	90 361	95 331
Trading services			6 271	6 271	6 271	6 271	6 271	6 271	6 271	6 271	6 271	6 271	6 271	6 271	78 911	83 567	88 163
Electricity																	
Water																	
Waste water management																	
Waste management			535	535	535	535	535	535	535	535	535	535	535	535	6 416	6 794	7 168
Other																	
Total Revenue - Standard			23 115	23 115	23 115	23 115	23 115	23 115	23 115	23 115	23 115	23 115	23 115	23 115	281 036	297 617	313 986
Expenditure - Standard			12 730	12 730	12 730	12 730	12 730	12 730	12 730	12 730	12 730	12 730	12 730	12 730	152 763	161 776	170 674
Governance and administration			2 684	2 684	2 684	2 684	2 684	2 684	2 684	2 684	2 684	2 684	2 684	2 684	32 202	34 102	35 977
Executive and council			7 982	7 982	7 982	7 982	7 982	7 982	7 982	7 982	7 982	7 982	7 982	7 981	95 781	101 432	107 010
Budget and treasury office			2 065	2 065	2 065	2 065	2 065	2 065	2 065	2 065	2 065	2 065	2 065	2 065	24 781	26 243	27 686
Corporate services			4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	55 399	58 668	61 894
Community and public safety			687	687	687	687	687	687	687	687	687	687	687	687	15 650	16 574	17 485
Community and social services			719	719	719	719	719	719	719	719	719	719	719	719	8 627	9 136	9 638
Sport and recreation			2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 593	2 593	31 122	32 958	34 771
Public safety																	
Housing																	
Health			4 074	4 074	4 074	4 074	4 074	4 074	4 074	4 074	4 074	4 074	4 074	4 074	52 295	55 380	58 426
Economic and environmental services			278	278	278	278	278	278	278	278	278	278	278	278	3 333	3 530	3 724
Planning and development			3 797	3 797	3 797	3 797	3 797	3 797	3 797	3 797	3 797	3 797	3 797	3 797	48 962	51 860	54 702
Road transport																	
Environmental protection			7 394	7 394	7 394	7 394	7 394	7 394	7 394	7 394	7 394	7 394	7 394	7 394	88 723	93 958	99 126
Trading services			6 271	6 271	6 271	6 271	6 271	6 271	6 271	6 271	6 271	6 271	6 271	6 271	75 253	79 693	84 076
Electricity																	
Water																	
Waste water management																	
Waste management			1 123	1 123	1 123	1 123	1 123	1 123	1 123	1 123	1 123	1 123	1 123	1 123	13 470	14 265	15 050
Other																	
Total Expenditure - Standard			28 198	28 198	28 198	28 198	28 198	28 198	28 198	28 198	28 198	28 198	28 198	28 198	349 181	369 782	390 120
Surplus/(Deficit) before assoc.			(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(68 145)	(72 165)	(76 134)
Share of surplus/(deficit) of associate																	
Surplus/(Deficit)		1	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(5 083)	(68 145)	(72 165)	(76 134)

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

KZN266 Ulundi - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>																
1																
Multi-year expenditure to be appropriated																
GOVERNMENT & ADMINISTRATION																
COMMUNITY & PUBLIC SAFETY																
ECONOMIC & ENVIRONMENT SERVICES																
TRADING SERVICES																
Vote 5 - [NAME OF VOTE 5]																
Vote 6 - [NAME OF VOTE 6]																
Vote 7 - [NAME OF VOTE 7]																
Vote 8 - [NAME OF VOTE 8]																
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Capital multi-year expenditure sub-total																
2																
Single-year expenditure to be appropriated																
GOVERNMENT & ADMINISTRATION																
COMMUNITY & PUBLIC SAFETY																
ECONOMIC & ENVIRONMENT SERVICES																
TRADING SERVICES																
Vote 5 - [NAME OF VOTE 5]																
Vote 6 - [NAME OF VOTE 6]																
Vote 7 - [NAME OF VOTE 7]																
Vote 8 - [NAME OF VOTE 8]																
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Capital single-year expenditure sub-total																
Total Capital Expenditure																

## References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

KZN266 Ulundi - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand																
Capital Expenditure - Standard	1															
Governance and administration																
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office																
Corporate services																
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services																
Sport and recreation																
Public safety																
Housing																
Health																
Economic and environmental services		2 468	2 468	2 468	2 468	2 468	2 468	2 468	2 468	2 468	2 468	2 468	2 468	29 610	30 216	31 432
Planning and development																
Road transport		2 468	2 468	2 468	2 468	2 468	2 468	2 468	2 468	2 468	2 468	2 468	2 468	29 610	30 216	31 432
Environmental protection																
Trading services		417	417	417	417	417	417	417	417	417	417	417	417	5 000	10 000	10 000
Electricity		417	417	417	417	417	417	417	417	417	417	417	417	5 000	10 000	10 000
Water																
Waste water management																
Waste management																
Other																
Total Capital Expenditure - Standard	2	2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 884	34 610	40 216	41 432
Funded by:																
National Government		2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 276	34 000	40 216	41 432
Provincial Government													-	-	-	-
District Municipality													-	-	-	-
Other transfers and grants													-	-	-	-
Transfers recognised - capital																
Public contributions & donations		2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 884	2 276	34 000	40 216	41 432
Borrowing													-	-	-	-
Internally generated funds		51	51	51	51	51	51	51	51	51	51	51	51	610		
Total Capital Funding		2 935	2 935	2 935	2 935	2 935	2 935	2 935	2 935	2 935	2 935	2 935	2 327	34 610	40 216	41 432
References																

References

MONTHLY CASH FLOWS											
R thousand	Budget Year 2014/15										
	July	August	Sept.	October	November	December	January	February	March	April	May
Medium Term Revenue and Expenditure Framework											
Budget Year +1											
Budget Year +2											
2014/15											
2015/16											
2016/17											
Cash Receipts by Source											
Property rates	2 174	2 174	2 174	2 174	2 174	2 174	2 174	2 174	2 174	2 174	2 174
Property rates - penalties & collection charges	35	35	35	35	35	35	35	35	35	35	35
Service charges - electricity revenue	2 885	2 885	2 885	2 885	2 885	2 885	2 885	2 885	2 885	2 885	2 885
Service charges - water revenue											
Service charges - sanitation revenue											
Service charges - refuse revenue	246	246	246	246	246	246	246	246	246	246	246
Service charges - other											
Rental of facilities and equipment	32	32	32	32	32	32	32	32	32	32	32
Interest earned - external investments	15	15	15	15	15	15	15	15	15	15	15
Interest earned - outstanding debtors											
Dividends received											
Fines	284	284	284	284	284	284	284	284	284	284	284
Licences and permits	212	212	212	212	212	212	212	212	212	212	212
Agency services	8 836	8 836	8 836	8 836	8 836	8 836	8 836	8 836	8 836	8 836	8 836
Transfer receipts - operational	26	26	26	26	26	26	26	26	26	26	26
Other revenue	14 745	14 745	14 745	14 745	14 745	14 745	14 745	14 745	14 745	14 745	14 745
Cash Receipts by Source	17 948	17 948	17 948	17 948	17 948	17 948	17 948	17 948	17 948	17 948	17 948
Other Cash Flows by Source											
Transfer receipts - capital	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833
Contributions recognised - capital & contributed assets											
Proceeds on disposal of PPE	370	370	370	370	370	370	370	370	370	370	370
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Decrease (increase) in non-current debtors											
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Total Cash Receipts by Source	17 948	17 948	17 948	17 948	17 948	17 948	17 948	17 948	17 948	17 948	17 948
Cash Payments by Type											
Employee related costs	6 636	6 636	6 636	6 636	6 636	6 636	6 636	6 636	6 636	6 636	6 636
Remuneration of councillors	1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025
Finance charges	25	25	25	25	25	25	25	25	25	25	25
Bulk purchases - Electricity	4 509	4 509	4 509	4 509	4 509	4 509	4 509	4 509	4 509	4 509	4 509
Bulk purchases - Water & Sewer											
Other materials	6	6	6	6	6	6	6	6	6	6	6
Contracted services	6 964	6 964	6 964	6 964	6 964	6 964	6 964	6 964	6 964	6 964	6 964
Transfers and grants - other municipalities											
Transfers and grants - other											
Other expenditure	3 044	3 044	3 044	3 044	3 044	3 044	3 044	3 044	3 044	3 044	3 044
Cash Payments by Type	22 210	22 210	22 210	22 210	22 210	22 210	22 210	22 210	22 210	22 210	22 210
Other Cash Flows/Payments by Type											
Capital assets											
Repayment of borrowing											
Other Cash Flows/Payments											
Total Cash Payments by Type	22 210	22 210	22 210	22 210	22 210	22 210	22 210	22 210	22 210	22 210	22 210
NET INCREASE/(DECREASE) IN CASH HELD	(4 262)	(4 262)	(4 262)	(4 262)	(4 262)	(4 262)	(4 262)	(4 262)	(4 262)	(4 262)	(4 262)
Cash/cash equivalents at the month/year begin:	1 672	(2 590)	(6 852)	(11 114)	(15 376)	(19 638)	(23 900)	(28 162)	(32 424)	(36 686)	(40 948)
Cash/cash equivalents at the month/year end:	(2 590)	(6 852)	(11 114)	(15 376)	(19 638)	(23 900)	(28 162)	(32 424)	(36 686)	(40 948)	(45 210)

KZN266 Ulundi - NOT REQUIRED - municipality does not have entities

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R million										
<b>Financial Performance</b>										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
<b>Total Expenditure</b>		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-	-	-
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
<b>Total sources</b>		-	-	-	-	-	-	-	-	-
<b>Financial position</b>										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
<b>Cash flows</b>										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
<b>Cash/cash equivalents at the year end</b>										



KZN266 Ulundi - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
RIS	Mths	12 MONTHS	HIRE OF VEHICLES	30/06/2015	4 852
UFEZELE MANAGEMENT SOLUTIONS	Yrs	UNIDENTIFIED	PROFESSIONAL FEES	UNIDENTIFIED	448
WE INDLOVU PROJECTS CC	Mths	72 MONTHS	PRIVATE SECURITY	25/02/2015	31 476
PURE MAGIC CC	Mths	12 MONTHS	REFUSE REMOVAL TO THE DUMP SITE	30/06/2015	4 704
PAYDAY SOLUTIONS	Mths	48 MONTHS	SOFTWARE & LICENCES	01/03/2015	157
ZWELHLE FUNERAL SERVICES	Yrs	UNIDENTIFIED	INDIGENT BURIALS	UNIDENTIFIED	1 070
CAMELSA	Mths	60 MONTHS	SOFTWARE & LICENCES	31/01/2015	711
NASHUA	Mths	UNIDENTIFIED	HIRE OF EQUIPMENT	UNIDENTIFIED	302
CONTOUR TECHNOLOGY	Yrs	UNIDENTIFIED	WINNING MACHINES	UNIDENTIFIED	314
M-PROJECTS	Yrs	UNIDENTIFIED	HIRE OF OFFICES	UNIDENTIFIED	332
MIKROS TRAFFIC MONITORING KZN (PTY) LTD	Yrs	12 MONTHS	TRAFFIC MONITORING	30/11/2014	

References

1. Total agreement period from commencement until end
2. Annual value

KZN266 Ulundi - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		18 313	16 748	26 716	13 726	13 726	13 726	11 546	10 000	10 000
Infrastructure - Road transport		15 936	16 357	11 982	5 726	5 726	5 726	6 546	-	-
Roads, Pavements & Bridges		15 936	16 357	11 982	5 726	5 726	5 726	6 546	-	-
Storm water										
Infrastructure - Electricity		2 377	391	14 735	8 000	8 000	8 000	5 000	10 000	10 000
Generation										
Transmission & Reticulation		2 377	391	14 735	8 000	8 000	8 000	5 000	10 000	10 000
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas										
Other										
<b>Community</b>		-	-	-	5 081	5 081	5 081	11 954	6 500	3 574
Parks & gardens										
Sportsfields & stadia								11 954	-	3 574
Swimming pools										
Community halls					5 081	5 081	5 081	-	6 500	-
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other					590	-	-			
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings										
Other										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development										
Other										
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
General vehicles										
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>18 313</b>	<b>16 748</b>	<b>26 716</b>	<b>19 387</b>	<b>18 807</b>	<b>18 807</b>	<b>23 500</b>	<b>16 500</b>	<b>13 574</b>
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

## References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class

KZN266 Ulundi - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		8 697	4 165	16 207	14 315	14 315	14 315	10 500	11 000	15 574
Infrastructure - Road transport		8 697	4 165	16 207	14 315	14 315	14 315	10 500	11 000	15 574
Roads, Pavements & Bridges		8 697	4 165	16 207	14 315	14 315	14 315	10 500	11 000	15 574
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	2 710	2 710	2 710	-	12 718	12 284
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	12 718	12 284
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	2 710	2 710	2 710	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-

List sub-class										
Intangibles										
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on renewal of existing assets	1	8 697	4 165	16 207	17 025	17 025	17 025	10 500	23 716	27 858

Specialised vehicles										
Refuse										
Fire										
Conservancy										
Ambulances										
Renewal of Existing Assets as % of total capex		32.2%	18.9%	37.8%	86.0%	47.5%	47.5%	30.9%	59.0%	67.2%
Renewal of Existing Assets as % of deprecn		-13.1%	-2.7%	24.6%	-37.0%	25.8%	25.8%	15.0%	32.0%	35.6%

- References**
1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA31a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
  2. Airports, Car Parks, Bus Terminals and Taxi Ranks
  3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
  4. Work-in-progress/under construction to be budgeted under the respective item
  5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
  6. Donated/contributed & leased assets to be included within the respective sub-class
  7. Busses used to provide a service to the community
  8. Not municipal contributions to the 'top structure' being built using the housing subsidies
  9. Statues, art collections, medals etc.
  10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	-27 010 000	-20 913 000	-8 478 585	-34 350 000	-34 930 000	451 000	-610 000	-	-
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KZN266 Ulundi - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Main Category: Supporting Public Works Repairs and Maintenance Expenditure by Sub-class										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
Infrastructure		5 774	974	2 529	7 885	7 864	7 864	9 702	10 274	10 839
Infrastructure - Road transport		5 774	974	1 265	1 361	1 361	1 361	1 790	1 895	1 999
Roads, Pavements & Bridges		5 774	974	1 265	1 361	1 361	1 361	1 790	1 895	1 999
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	1 264	1 000	5 799	5 799	7 062	7 479	7 890
Generation		-	-	-	-	-	-	-	-	-
Transmission & Retention		-	-	1 264	5 600	5 799	5 799	7 062	7 479	7 890
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Retention		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Retention		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	704	704	704	850	900	950
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	704	704	704	850	900	950
Community		-	-	-	40	40	40	60	85	89
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	40	40	40	60	85	89
Security and policing		-	-	-	-	-	-	-	-	-
Disaster	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	447	1 319	1 319	1 319	334	354	373
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	447	1 164	1 164	1 164	334	354	373
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	155	155	155	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-

Total Repairs and Maintenance Expenditure	1	5 774	974	2 976	9 024	9 223	9 223	10 116	10 713	11 302
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Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
R&M as a % of PPE		1.2%	0.2%	0.7%	3.2%	2.0%	2.0%	2.1%	2.1%	2.1%
R&M as % Operating Expenditure		8.8%	1.5%	1.1%	5.0%	2.9%	2.8%	2.9%	2.9%	2.8%

#### References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, VHF) infrastructure for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	(3 250)	974	2 976	-	-	-	0	0	0
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KZN266 Ulundi - Supporting Table SA34d Depreciation by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousand</b>	<b>1</b>									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		60 494	146 682	60 617	21 111	62 051	62 051	62 051	65 712	69 328
Infrastructure - Road transport		52 130	123 328	33 816	20 659	34 246	34 246	34 246	36 267	38 281
Roads, Pavements & Bridges		51 071	123 326	33 816	20 657	34 244	34 244	34 244	36 264	38 259
Storm water		1 059	2		2	2	2	2	2	2
Infrastructure - Electricity		8 364	23 334	26 772	22 881	27 781	27 781	27 781	29 420	31 038
Generation										
Transmission & Reticulation			23 334	26 772	22 881	27 781	27 781	27 781	29 420	31 038
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	20	29	24	24	24	24	25	27
Reticulation			20	29	24	24	24	24	25	27
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3									
<b>Community</b>		183	207	359	256	256	256	256	271	288
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries		183	207	359	256	256	256	256	271	288
Social rental housing	8									
Other										
<b>Heritage assets</b>		5 206	8 255	541	-	-	-	-	-	-
Buildings		5 206	8 255	541						
Other	9									
<b>Investment properties</b>		-	209	118	258	258	258	258	273	288
Housing development										
Other			209	156	258	258	258	258	273	288
<b>Other assets</b>		326	1 553	1 789	1 922	1 922	1 922	1 922	2 035	2 147
General vehicles										
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		24	798	881	987	987	987	987	1 045	1 103
Computers - hardware/equipment		253	333	379	412	412	412	412	436	460
Furniture and other office equipment		45	422	529	523	523	523	523	554	584
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other	4									
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class										
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										

Total Depreciation	1	66 209	156 906	63 462	46 000	64 487	64 487	64 487	68 292	72 048
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Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

#### References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Check	132 742	313 813	(2 438)	92 000	(1 480)	(1 480)	(5 602)	(5 932)	(6 258)
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**KZN266 Ulundi - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description	Ref	2014/15 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	<b>1</b>							
GOVERNMENT & ADMINISTRATION		—	—	—				
COMMUNITY & PUBLIC SAFETY		—	—	—				
ECONOMIC & ENVIRONMENT SERVICES		29 610	30 216	31 432				
TRADING SERVICES		5 000	10 000	10 000				
Vote 5 - [NAME OF VOTE 5]		—	—	—				
Vote 6 - [NAME OF VOTE 6]		—	—	—				
Vote 7 - [NAME OF VOTE 7]		—	—	—				
Vote 8 - [NAME OF VOTE 8]		—	—	—				
Vote 9 - [NAME OF VOTE 9]		—	—	—				
Vote 10 - [NAME OF VOTE 10]		—	—	—				
Vote 11 - [NAME OF VOTE 11]		—	—	—				
Vote 12 - [NAME OF VOTE 12]		—	—	—				
Vote 13 - [NAME OF VOTE 13]		—	—	—				
Vote 14 - [NAME OF VOTE 14]		—	—	—				
Vote 15 - [NAME OF VOTE 15]		—	—	—				
List entity summary if applicable								
<b>Total Capital Expenditure</b>		<b>34 610</b>	<b>40 216</b>	<b>41 432</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Future operational costs by vote</b>	<b>2</b>							
GOVERNMENT & ADMINISTRATION		—	—	—				
COMMUNITY & PUBLIC SAFETY		29 610	30 216	31 432				
ECONOMIC & ENVIRONMENT SERVICES		—	—	—				
TRADING SERVICES		5 000	10 000	10 000				
Vote 5 - [NAME OF VOTE 5]		—	—	—				
Vote 6 - [NAME OF VOTE 6]		—	—	—				
Vote 7 - [NAME OF VOTE 7]		—	—	—				
Vote 8 - [NAME OF VOTE 8]		—	—	—				
Vote 9 - [NAME OF VOTE 9]		—	—	—				
Vote 10 - [NAME OF VOTE 10]		—	—	—				
Vote 11 - [NAME OF VOTE 11]		—	—	—				
Vote 12 - [NAME OF VOTE 12]		—	—	—				
Vote 13 - [NAME OF VOTE 13]		—	—	—				
Vote 14 - [NAME OF VOTE 14]		—	—	—				
Vote 15 - [NAME OF VOTE 15]		—	—	—				
List entity summary if applicable								
<b>Total future operational costs</b>		<b>34 610</b>	<b>40 216</b>	<b>41 432</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Future revenue by source</b>	<b>3</b>							
Property rates		—	—	—				
Property rates - penalties & collection charges		—	—	—				
Service charges - electricity revenue		—	—	—				
Service charges - water revenue		—	—	—				
Service charges - sanitation revenue		—	—	—				
Service charges - refuse revenue		—	—	—				
Service charges - other		—	—	—				
Rental of facilities and equipment		—	—	—				
List other revenues sources if applicable		—	—	—				
List entity summary if applicable		—	—	—	—	—	—	—
<b>Total future revenue</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Net Financial Implications</b>		<b>69 220</b>	<b>80 432</b>	<b>82 864</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

**References**

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

KZN266 Uluudi - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure Framework			Project Information	
										Audited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	Now or renewal
R thousand	4			2	6	3	3	5								
Parent municipality:																
List all capital projects grouped by Municipal Vote																
Juandri municipality (KZN 286)		Mahlabathini Town Access road			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges		6 191	6 191						
Juandri municipality (KZN 286)		Mahlabathini White City roads			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges		6 229	6 191						
Juandri municipality (KZN 286)		B-South roads			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges			9 635						
Juandri municipality (KZN 286)		Nqunene sportfield			Yes	Community	Sportsfields & stadia			4 745						
Juandri municipality (KZN 286)		INEP			Yes	Infrastructure - Electricity	Reluctation		8 000	6 000		5 000	10 000	10 000		
Juandri municipality (KZN 286)		Bekwanjo community hall			Yes	Community	Community halls		5 081							
Juandri municipality (KZN 286)		Mhanganyisa roads			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges			5 728						
Juandri municipality (KZN 286)		Unit C roads			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges		17 522	13 655						
Juandri municipality (KZN 286)		B-South & unit A halls			Yes	Community	Community halls		900	900						
Juandri municipality (KZN 286)		Multi-purpose hall renovation			Yes	Community	Community halls		1 810	1 810						
Juandri municipality (KZN 286)		Bekwanjo community hall			Yes	Community	Community halls		5 081	5 081						
Juandri municipality (KZN 286)		Unit D roads rehabilitation			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges		10 500			10 500				
Juandri municipality (KZN 286)		Zondela roads			Yes	Infrastructure - Road transport	Roads, Pavements & Bridges		6 546	6 546		6 546				
Juandri municipality (KZN 286)		Mpumangitopho sportfield			Yes	Community	Sportsfields & stadia		5 724	5 724		5 724				
Juandri municipality (KZN 286)		Coza sportfield			Yes	Community	Sportsfields & stadia		6 230			6 230				
Parent Capital expenditure	1											34 000	10 000	10 000		
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure																
Total Capital expenditure										34 782	32 463	34 000	10 000	10 000		

1. Must reconcile with Budgeted Capital Expenditure

2. As per Table SA6

3. As per Table SA34

4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote

KZN266 Ujundi - Supporting Table SA37 Projects delayed from previous financial years

Municipal Vote/Capital project R thousand	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
Parent municipality: List all capital projects grouped by Municipal Vote				Examples	Examples								
Entities: List all capital projects grouped by Municipal Entity													
Entity Name Project name													

## References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTRF
2. Refer MFMA s30
3. As per Table SA34

#### 4. EXECUTIVE SUMMARY

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The municipality's business and service delivery priorities were received as part of this year's planning and budget process. Where appropriate, funds were transferred from low to high priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have' items. The municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers.

The budget/DP process occurred according to the budget timetable approved by Council in August 2013. This ensured compliance with the MFMA and subsequent circulars in the preparation and approval of the multi-year budget/DP. The Budget and Medium Term Revenue and Expenditure Framework (MTREF) was also prepared taking cognizance of the contents of the Municipal Finance Management Act No 56 of 2003, Circular No. 70 and 72 and the MFMA Budget Formats Guide received from National Treasury (Version 2.6).

The main challenges experienced during the compilation of the 2014/2015 Draft Budget and MTREF can be summarized as follows:

- The ongoing difficulties in the national and local economy;
- Aging roads and electricity infrastructure;
- The need to reprioritize projects and expenditure within the existing resource given the cash flow realities and declining cash position of the municipality;
- The increased cost of bulk electricity (due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable – as there will be a point where services will no longer be affordable;
- Wage increases for municipal staff that continues to exceed consumer inflation, as well as the need to fill critical vacancies.

The following budget principles and guidelines directly informed the compilation of the 2014/2015 Draft Budget and MTREF:

- The 2013/2014 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2014/2015 draft budget;
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk electricity. In addition, tariffs need to address infrastructure backlogs;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

In view of the aforementioned, the following table is a consolidated overview of the proposed 2014/2015 Budget and Medium-term Revenue and Expenditure Framework:

	2014/2015	2015/2016	2016/2017
REVENUE	R 281 036 032	R 296 211 978	R 312 307 425
EXPENDITURE	R 349 181 000	R 369 782 000	R 390 120 000
SURPLUS(DEFICIT)	(R 61 145 000)	(R 73 450 000)	(R 79 485 000)

## 5. OVERVIEW OF ANNUAL BUDGET PROCESS

### 5.1 Process to prepare the budget

The budget and IDP process occurred according to the budget timetable approved by Council in August 2013.

<b>TIME SCHEDULE OF KEY DEADLINES</b>			
<b>Mayor to Table in Council 10 Months Prior to Start of Budget Year</b>			
<b>Month</b>	<b>Utendli Local Municipality –KZN 266</b>	<b>Budget Year 2014/2015</b>	
	<b>Mayor and Council / Entity Board</b>	<b>Administration - Municipality and Entity</b>	
<b>July</b>	Mayor begins planning for next three-year budget in accordance with co-ordination role of budget process MFMA s 53	Accounting officers and senior officials of municipality and entities begin planning for next three-year budget MFMA s 68, 77	
	Planning includes review of the previous years budget process and completion of the Budget Evaluation Checklist	Accounting officers and senior officials of municipality and entities review options and contracts for service delivery MSA s 76-81	
<b>28 August 2013</b>	Mayor tables in Council the schedule of key deadlines setting the time table for: preparing, tabling and approving the budget reviewing the IDP as per s 34 of MSA and budget related policies and consultation processes at least 10 months before the start of the budget year. MFMA s 21,22, 23; MSA s 34, Ch 4 as amended	Accounting Officer to assist Mayor to prepare the schedule of key deadlines and align the IDP and Budget process	
<b>August / 30 September 2013 / 21 October 2013</b>	Mayor establishes committees and consultation forums for the budget process Council through the IDP review process determines strategic objectives for service delivery and development for next three-year budgets including review of provincial and national government sector and strategic plans	Budget offices of municipality and entities determine revenue projections and proposed rate and service charges and drafts initial allocations to functions and departments for the next financial year after taking into account strategic objectives	
<b>12 November 2013 / 03 December 2013</b>	Entity board of directors must approve and submit proposed budget and plans for next three-year budgets to parent municipality Council finalises tariff (rates and service charges) policies for next financial year MSA s 74, 75	Engages with Provincial and National sector departments on sector specific programmes for alignment with municipalities plans (schools, libraries, clinics, water, electricity, roads, etc) Accounting officer submits draft budget and plans for next financial year to the Mayor for tabling	
	Mayor tables municipality budget, budgets of entities, resolutions, plans, and proposed revisions to IDP	Accounting officer publishes tabled budget, plans, and proposed revisions to IDP, invites local community comment and submits to NT, PT and others	
<b>October / November</b>	Entity board of directors considers recommendations of parent municipality and submit revised budget	Accounting officer to notify relevant municipalities of projected allocations for next three budget years	
<b>January</b>	Council consultation with national and provincial treasuries and finalise sector plans for water, sanitation, electricity etc	Accounting officer reviews and drafts initial changes to IDP MSA s 34	
<b>06 February 2014</b>		Accounting officer reviews proposed national and provincial allocations to municipality for incorporation into the final budget Accounting officer incorporates the recent mid-year review and any corrective measures proposed as part of the oversight report for the previous years audited financial statements and annual report	
<b>29 March 2014</b>		Accounting officer incorporates any changes in prices for bulk resources as communicated by 15 March MFMA s 42	
<b>09 April 2014</b>		Accounting officer assists the Mayor in revising budget documentation in accordance with consultative processes and taking into account the results from the third quarterly review of the current year	
<b>30 May 2014</b>	Public hearings on the budget, and council debate. Council consider views of the local community, NT, PT, other provincial and national organs of state and municipalities. Mayor to be provided with an opportunity to respond to submissions during consultation and table amendments for council consideration. Council to consider approval of budget and plans at least 30 days before start of budget year. MFMA s 23, 24; MSA Ch 4 as amended	Accounting officer assists the Mayor in preparing the final budget documentation for consideration for approval at least 30 days before the start of the budget year taking into account consultative processes and any other new information of a material nature	

June	Entity board of directors to approve the budget of the entity not later than 30 days before the start of the financial year, taking into account any hearings or recommendations of the council of the parent municipality MFMA s 87	
27 June 2014	<p>Council must approve annual budget by resolution, setting taxes and tariffs, approving changes to IDP and budget related policies, approving measurable performance objectives for revenue by source and expenditure by vote before start of budget year MFMA s 16, 24, 26, 53</p> <p>Mayor must approve SDBIP within 28 days after approval of the budget and ensure that annual performance contracts are concluded in accordance with s 57(2) of the MSA. Mayor to ensure that the annual performance agreements are linked to the measurable performance objectives approved with the budget and SDBIP. The mayor submits the approved SDBIP and performance agreements to council, MEC for local government and makes public within 14 days after approval. MFMA s 53; MSA s 38-45, 57(2)</p> <p>Council must finalise a system of delegations. MFMA s 59, 79, 82; MSA s 59-65</p>	<p>Accounting officer submits to the mayor no later than 14 days after approval of the budget a draft of the SDBIP and annual performance agreements required by s 57(1)(b) of the MSA. MFMA s 63; MSA s 57</p> <p>Accounting officers of municipality and entities publishes adopted budget and plans MFMA s 75, 87</p>

UMASIPALA  
WASOLUNDI

" The City of Heritage "



ULUNDI  
MUNICIPALITY

Public notice for 2014/2015

Draft budget for 2014/2015 financial year:

Notice is hereby given in terms of Section 18 of the Local Government Municipal Systems Act, 32 of 2000, read together with Section 22 of the Local Government Municipal Finance Management Act, 56 of 2003, that the Ulundi Municipality has finalised the Draft Capital and Operating Budget commencing in the 2014/2015 financial year.

The documents can be viewed from the following venues:

Venue	Time
Municipal offices	08:00 – 16:00
Customer care	08:00 – 16:00
Library	08:00 – 16:00
Municipal Website	08:00 – 16:00
Ward councillors	08:00 – 16:00

#### ISAZISO SOMPHAKATHI

Umphakathi uyaminywa ukuba ubeke imibono yawo kusomqulu woHlahlozimali ngokulawula kwesigaba 18 somthetho oLawuliwa ngeNqubo yoHulumeni Base khaya no 32 ka 2000 nesigaba 22 Somthetho olawula ukuphathwa kweZimali zikaMasipala unombolo 58 ka 2003.

Ongathanda ukwenza iziphakamiso angabheka usomqulu obekwe kulezi zindawo ezilandelayo:

Indawo	Isikhathi
Emahhovisi oMkhandlu	08:00 – 16:00
Customer care	08:00 – 16:00
Umtapo woMwazi	08:00 – 16:00
Ikhansela leWadi	08:00 – 16:00
Nakwi Website yoMkhandlu	08:00 – 16:00

  
Princess S A Buthelezi

MUNICIPAL MANAGER

Notice date: 01 April 2014

**ULUNDI MUNICIPALITY SCHEDULE OF TARIFFS AND CHARGES FOR 2014/2015 FINANCIAL YEAR**

DESCRIPTION	CURRENT TARIFF	% INCREASE 01/07/2013	% INCREASE 01/07/2014	NEW TARIFFS 2014/2015
Community Hall where entrance is free	R478.53 & R96.30/hour	5.60%	6.20%	R508.20 & R102.27/hour
Where entrance fee is charged	R635.50 & R159.21	5.60%	6.20%	R674.90 & R169.08
Community Hall for memorial service	R159.21 ( R319 Refundable )	5.60%	6.20%	R169.08 ( R338.78 Refundable )
Sports stadium	R 319 refundable and R 33.76 per daytime game	5.60%	6.20%	R 338.78 refundable and R 35.85 per daytime game
Sports stadium	R 319 refundable and R 66.49 per night game	5.60%	6.20%	R 338.78 refundable and R 70.61 per night game
Tournaments	R 319 refundable and R 225.43 per day	5.60%	6.20%	R 338.78 refundable and R 239.41 per day
Examinations	R478.53 & R96.30/hour	5.60%	6.20%	R508.20 & R102.27/hour
Library photocopies	R0.82 / R1.53	5.60%	0.00%	R0.82 / R1.53
Library fax	R 3.43 ( National ) / R 4.98(International) per page	5.60%	0.00%	R 3.43 ( National ) / R 4.98(International) per page
Library activity room	R 40.60 per hour	5.60%	0.00%	R 40.60 per hour
Supply Chain Management Database Form	0			R 50
Cemetery - 12 years and older	R 631.82	5.60%	6.20%	R 670.99
Cemetery - under 12 years	R 379.08	5.60%	6.20%	R 402.58
Approval of tombstone	R 91.58	5.60%	6.20%	R 97.28
Pre-paid meter installation	R 877.25 / R 2153.27	5.60%	6.20%	R 926.38 / R 2273.85
Reconnection fee (RES)	R 50			R 50
Disconnection fee (RES)	R 250			R 250
Reconnection fee (BUS)	R 100			R 100
Disconnection fee (BUS)	R 500			R 500
Temporary connection	R 887.41	5.60%	6.20%	R 887.41
Taxi permit fees	R 223.87 per taxi annually	5.60%	6.20%	R 237.75 per taxi annually
Bus permit fee	R 391.78 per bus annually	5.60%	6.20%	R 418.07 per bus annually
Formal Business - Market stall fee	R 559.68 per month	5.60%	6.20%	R 594.38 per month
Informal Business - Market stall fee	R 559.68 per month	5.60%	6.20%	R 594.38 per month
<b>BUILDING PLANS</b>				
Sidewalk deposit	R 564.73	5.60%	6.20%	R 599.74
Application fee	11.99 pm²	5.60%	6.20%	12.73 pm²
Additions / Alterations	R 12.82 pm²	5.60%	6.20%	R 13.61 pm²
<b>ALL OTHER BUILDING WORK</b>				
0 - 500m	R 717.79 / R 12.82pm²	5.60%	6.20%	R 762.29/ R 13.61 pm²
500m - 2000m	R 2392.52 / R 13.54pm²	5.60%	6.20%	R 2540.86 / R 14.38 pm²
2000m - 5000m	R 3987.47/ R 13.60pm²	5.60%	6.20%	R 4234.99/ R 14.44 pm²
Above 5000m	R 6379.98 / 15.16 pm²	5.60%	6.20%	R 6775.54 / R16.10 pm²
Fences	R 127.17/ R 239.23 pm²	5.60%	6.20%	R 135.05 / R 254.06 pm²



DESCRIPTION	CURRENT TARIFF	% INCREASE 01/07/2013	% INCREASE 01/07/2014	NEW TARIFFS 2014/2015
<b>ELECTRICITY SUPPLIED THROUGH A CONVENTIONAL METER</b>				
Domestic electricity consumption	95.28c/kWh	7.00%	7.39%	102.30c/kWh
Domestic electricity basic charge	193.84 / month	7.00%	7.39%	208.15 / month
Commercial basic charge <40KVA	693.52 / month	7.00%	7.39%	744.77 / month
Commercial basic charge >40KVA	988.24 / month	7.00%	7.39%	1061.27 / month
Commercial demand charge >40KVA	142.56 /KVA	7.00%	7.39%	153.10 /KVA
Commercial electricity consumption <40KVA	100.10 c/kWh	7.00%	7.39%	107.50 c/kWh
Commercial electricity consumption >40KVA	52.14 c/kWh	7.00%	7.39%	55.99 c/kWh
Unmetered domestic electricity supply				
<b>PREPAID ELECTRICITY</b>				
All domestic customers	135.17c/ kWh	7.00%	7.39%	145.16c/ kWh
Indigent customers	85.94 c/ kWh	7.00%	7.39%	92.29 c/ kWh
All commercial customers	130.40 c/kWh	7.00%	7.39%	140.04 c/kWh
<b>RENTAL FOR MUNICIPAL HOUSES</b>	R 562.22	5.60%	6.20%	R 597.08
<b>REFUSE</b>				
Domestic refuse removal	R 57.62	5.60%	6.20%	R 61.19
Commercial - Mahlabathini	R 86.93	5.60%	6.20%	R 92.32
Refuse removal - commercial	R 356.22	5.60%	6.20%	R 378.31
Refuse removal - commercial bulk	R 2 968.54	5.60%	6.20%	R 3 152.59
<b>RATES RANGINGS</b>				
Rates Clearance Certificates	R200			R 220
Public Service Infrastructure (PSI)		MPRA	MPRA	
Residential (RES)	Impermissible R15000.00, Rebate R45000.00, and Tarif R0.01198	MPRA	MPRA	
	0.01198	5.60%	6.20%	0.01272
Vacant Land (BUS+RES)	0.02395	5.60%	6.20%	0.02543
State Owned Properties (SOP)	0.02395	5.60%	6.20%	0.02543
Business (BUS)	0.02395	5.60%	6.20%	0.02543
State Owned Properties (SOP)	0.02395	5.60%	6.20%	0.02543
Specialised/Non Market Properties (SPL)	0.01198	5.60%	6.20%	0.01272
Agricultural Properties (AG)	0.00300	5.60%	6.20%	0.00319
<b>LEARNERS LICENCE TESTING CENTRE</b>				
Learners License Application	R 150.00	5.60%	0.00%	R 150.00
Learners License Issued	R 60.00	5.60%	0.00%	R 60.00
Duplicate Learners License	R 80.00	5.60%	0.00%	R 80.00
Driving License Issued and Renewals	R 250.00	5.60%	0.00%	R 250.00
Pr DP Application	R 150.00	5.60%	0.00%	R 150.00
Temporal Drivers License	R 90.00	5.60%	0.00%	R 90.00
Drivers License Application CODE C1, EC	R 300.00	5.60%	0.00%	R 300.00
PRDP Fingerprint	R 70.00	5.60%	0.00%	R 70.00
Drivers License Application CODE B and EB	R 250.00	5.60%	0.00%	R 250.00

NB: ELECTRICITY TARIFFS SUBJECT TO NERSA APPROVAL AND FURTHER INCREASE DUE TO ADDITIONAL INCREASE TO BE GRANTED TO Eskom

## 5.2 Service Delivery and Budget Implementation Plan

Section 1 of the Local Government: Municipal Finance Management Act (No.56 of 2003) defines the SDBIP as:

“ a detailed plan approved by the mayor of a municipality in terms of section 53 (1)(c)(ii) for implementing the municipality’s delivery of services and the execution of its annual budget and which must include (as part of the top-layer) the following:

- (a) projections for each month of:
- (i) revenue to be collected, by source; and
- (ii) operational and capital expenditure, by vote;
- (b) service delivery targets and performance indicators for each quarter”.

The municipal manager is responsible for the preparation of the SDBIP, which must be legally submitted to the mayor for approval once the budget has been approved by the council (around end-May or early-June). However, the municipal manager should start the process to prepare the top-layer of the SDBIP no later than the tabling of the budget (around March or earlier) and preferably submit a draft SDBIP to the mayor by 1 May (for initial approval). Once the budget is approved by the Council, the municipal manager should merely revise the approved draft SDBIP, and submit for final approval within 14 days after the approval of the budget.

The mayor should therefore approve the final SDBIP and performance agreements simultaneously, and then make the SDBIP and performance agreement of the municipal manager public within 14 days, preferably before 1 July. Note that it is only the top layer (of high-level) detail of the SDBIP that is required to be made public. It is the output and goals made public in the SDBIP that will be used to measure performance on a quarterly basis during the financial year. Note that such in-year monitoring is meant to be a light form of monitoring. The council should reserve its oversight role over performance at the end of the financial year, when the mayor tables the annual report of the municipality.

The in-year monitoring is designed to pick up major problems only, and aimed at ensuring that the mayor and municipal manager are taking corrective steps when any unanticipated problems arise. The SDBIP serves a critical role to focus both the administration and council on outputs by providing clarity of service delivery expectations, expenditure and revenue requirements, service delivery targets and performance indicators.

The SDBIP provides the vital link between the mayor, council (executive) and the administration, and facilitates the process for holding management accountable for its performance. The SDBIP is a management, implementation and monitoring tool that will assist the mayor, councillors, municipal manager, senior managers and community. A properly formulated SDBIP will ensure that appropriate information is circulated internally and externally for purposes of monitoring the execution of the budget, performance of senior management and achievement of the strategic objectives set by council. It enables the municipal manager to monitor the performance of senior managers, the mayor to monitor the performance of the municipal manager, and for the community to monitor the performance of the municipality.

The SDBIP should therefore determine (and be consistent with) the performance agreements between the mayor and the municipal manager and the municipal manager and senior managers determined at the start of every financial year and approved by the mayor. It must also be consistent with outsourced service delivery agreements such as municipal entities, public-private partnerships, service contracts and the like.

[illegible]



## 7. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

KZN266 Ulundi - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>Vote 1: vote name</b>										
<b>Function 1: (name)</b>										
<b>Sub-function: Eradication of Backlogs</b>										
Reduce roads backlogs		0.0%	2.2%	0.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%
<b>Sub-function: Roads Maintained</b>										
Surfaced roads resurfaced/rehabilitated		10.0%	39.0%	40.0%	36.0%	36.0%	36.0%	36.0%	36.0%	36.0%
<b>Sub-function: Roads for growth</b>										
New roads to be constructed		90.0%	49.8%	60.0%	23.0%	23.0%	23.0%	23.0%	23.0%	23.0%
<b>Function: Stormwater</b>										
<b>Sub-function: Reduction of backlog</b>										
Stormwater drainage to reduce backlogs		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Sub-function: Stormwater for growth</b>										
Stormwater drainage to stimulate growth		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Sub-function 3: (name)</b>										
Insert measure/s description										
<b>Public Works: Energy and Electricity</b>										
<b>Function: Electricity</b>										
<b>Sub-function: Provide higher levels of electricity</b>										
Houses electrified to eradicate backlogs		0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
<b>Sub-function: New connections</b>										
Completed and Occupied houses electrified to cater for growth		80.0%	0.0%	220.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
<b>Sub-function: Access to alternative energy access</b>										
Areas provided with access to alternative energy sources		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Function 2: (name)</b>										
<b>Sub-function: Provide public lighting</b>										
New street lights as per ward		0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

Sub-function - Provide public lighting									
High mast lights per ward		0.0%	0.0%	0.0%	24.0%	24.0%	24.0%	24.0%	24.0%
Sub-function - Maintain electricity infrastructure		0.0%	0.0%	0.0%	82.0%	82.0%	82.0%	82.0%	82.0%
Electricity repairs and maintenance									
Vote 3 - vote name									
Function 1 - (name)									
Sub-function 1 - (name)									
Insert measure/s description									
Sub-function 2 - (name)									
Insert measure/s description									
Sub-function 3 - (name)									
Insert measure/s description									
Function 2 - (name)									
Sub-function 1 - (name)									
Insert measure/s description									
Sub-function 2 - (name)									
Insert measure/s description									
Sub-function 3 - (name)									
Insert measure/s description									
And so on for the rest of the Votes									

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SAT represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

#### KZN266 Ulundi - Entities measurable performance objectives

Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Insert measure/s description										
Surfaced roads resurfaced/rehabilitated										

Entity 3 (name of entity)										
Surfaced roads resurfaced/rehabilitated										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (M/FMA, s87(5)(d))

2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

The above table shows how budget has been spent during financial year 2013/2014.

## 8. OVERVIEW OF BUDGET – RELATED POLICIES

This section gives a broad overview of the budget policy framework and highlights the amended policies to be approved by Council Resolution.

The following draft policies were reviewed during 2013/2014 financial year and will tabled with the final budget for 2014/2015.

- 1 Assets policy
- 2 Banking policy
1. Credit control policy
2. Petty cash policy
3. Supply chain management policy
4. S & T policy
5. Budget management policy
6. Indigent policy



## 9. OVERVIEW OF BUDGET ASSUMPTIONS

9.1 In January 2010, Cabinet adopted 12 outcomes within which to frame public service delivery priorities and targets. Cabinet ministers have signed performance agreements linked to these outcomes. More detailed delivery agreements have since been developed to extend targets and responsibilities to national and provincial departments, agencies and municipalities. The municipality is expected to take the 12 outcomes into consideration when reviewing the IDP and developing the annual Budget for the 2014/2015 MTRRF.

Hereunder follows the 12 outcomes, together with examples of areas where the municipality have a role to play in either contributing directly to the realization of the outcomes or facilitating the work of national and provincial departments in realizing them.

### 9. Outcomes of Government-role of Local Government

#### No Description Role of Local Government

#### 9.1 Improve the quality of basic education • Facilitate the building of new schools by:

- Participating in needs assessments
- Identifying appropriate land
- Facilitating zoning and planning processes
- Facilitate the eradication of municipal service backlogs in schools by extending appropriate bulk infrastructure and installing connections

#### 9.2 Improve health and life expectancy • Many municipalities perform health functions on behalf of provinces:

- Strengthen effectiveness of health services by specifically enhancing TB treatments and expanding HIV and AIDS prevention and treatments.
- Municipalities must continue to improve Community Health Service infrastructure by providing clean water, sanitation and waste removal services.

#### 9.3 All people in South Africa protected and feel safe:

- Facilitate the development of safer communities through better planning and enforcement of municipal by laws.
- Direct the traffic control function towards policing high risk violations-rather than revenue collection
- Metro police services should contribute by:
- Increasing police personnel
- Improving collaboration with SAPS
- Ensuring rapid response to reported crimes

#### 9.4 Decent employment through inclusive economic growth:

- Create an enabling environment for investment by streamlining planning application processes.
- Ensure proper maintenance and rehabilitation of essential services infrastructure.
- Ensure proper implementation of the EPWP at municipal level
- Design service delivery processes to be labour intensive
- Improve procurement systems to eliminate corruption and ensure value for money
- Utilize community structures to provide services

#### 9.5 A skilled and capable workforce to support inclusive growth:

- Develop and extend intern and work experience programmes in municipalities.
- Link municipal procurement to skills development initiatives

#### 9.6 An efficient, competitive and responsive economic infrastructure network:

- Ring-fence water, electricity and sanitation functions so as to facilitate cost-reflecting pricing of these services

- Ensure urban spatial plans provide for commuter rail corridors, as well as other modes of public transport
- Maintain and expand water purification works and waste water treatment works in line with growing demand
- Cities to prepare to receive the devolved public transport function
- Improve maintenance of municipal road networks.

## 9.7

### **Vibrant, equitable and sustainable rural communities and food security:**

- Facilitate the development of local markets for agricultural produce
- Improve transport links with urban centres so as to ensure better economic integration
- Promote home production to enhance food security
- Ensure effective spending of grants for funding extension of access to basic services.

## 9.8

### **Sustainable human settlements and improved quality of household life:**

- Cities must prepare to be accredited for the housing function.
- Develop spatial plans to ensure new housing developments are in line with national policy on integrated human settlements
- Participate in the identification of suitable land for social housing.
- Ensure capital budgets are appropriately prioritized to maintain existing services and extend services.

## 9.9

### **A response and, accountable, effective and efficient local government system:**

- Adopt IDP planning processes appropriate to the capacity and sophistication of the municipality
- Implement the community work programme
- Ensure ward committees are representative and fully involved in community consultation processes around the IDP, budget and other strategic service delivery issues.
- Improve municipal financial and administrative capacity by implementing competency norms and standards and acting against incompetence and corruption.

## 9.10

### **Protection and enhancement of environmental assets and natural resources:**

- Develop and implement water management plans to reduce water losses.
- Ensure effective maintenance and rehabilitation of infrastructure
- Run water and electricity saving awareness campaigns
- Ensure proper management of municipal commonage and urban open spaces
- Ensure development does not take place on wetlands.

## 9.11

### **A better South Africa, a better and safer Africa and world**

- Role of Local Government is fairly limited in this area. Must concentrate on:
- Ensuring basic infrastructure is in place and properly maintained.
- Creating an enabling environment for investment

## 9.12

### **A development-orientated public service and inclusive citizenship**

- Continue to develop performance monitoring and management systems.
- Comply with legal financial reporting requirements
- Review municipal expenditures to eliminate wastage
- Ensure councils behave in ways to restore community trust in Local Government.

- a. The following budget assumptions have a major influence on the annual budget:

- It will take some time for the economic upturn to flow through to increased municipal revenues and better cash flows.
- The revenue stream of the Council will stay under pressure for the next three to four quarters in 2014.
- The increased high cost to move waste from the refuse transfer stations, to the regional refuse site.

- The excessive increases in the tariffs of bulk electricity purchases in the next three budget years, are putting pressure on the Council's draft operating expenditure budget.
- The increases in property rates and other tariffs are likely to be counter-productive, resulting in higher levels of non-payment and increased bad debts.

## 10. Overview of Budget funding

### 10.1 Medium term outlook: operating revenue

The following table is a breakdown of the operating revenue and operating expenditure 2014/2015:

REVENUE	EXPENDITURE
EQUITABLE SHARE	EMPLOYEE BENEFITS & COUNCILLOR ALLOWANCES R 93 314 000.00
FMG	BULK PURCHASES R 58 472 000.00
MSIG	CONTRACTED SERVICES R 70 608 000.00
EPWP	REPAIRS & MAINTAINANCE R 10 116 000.00
TOURISM	
PROVINCIALISATION OF LIBRARIES	GENERAL EXPENSES R 82 061 000
COMMUNITY LIBRARY	
SERVICE CHARGES	
OTHER REVENUE	
<b>TOTAL</b>	<b>TOTAL</b>
<b>R 246 426 000</b>	<b>R 314 571 000</b>

Our budget is mainly funded by government grants which amounts to R104 946 000 & own revenue from service charges of R141 480 000 resulting to a total budget of R246 426 000. This table exclude the capital expenditure of R 29 000 000 from MIG and R 5 000 000 from DME and R 610 000 to be funded internally.

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The municipality derives most of its operational revenue from the provision of goods and services such as electricity, and solid waste removal. Property rates, operating and capital grants from organs of state and other minor charges such as building plan fees, licenses and permits etc.

The revenue strategy is a function of key components such as:

- Growth in the municipality and economic development;
  - Revenue management and enhancement;
  - Achievement of a 90 per cent annual collection rate for consumer revenue;
  - National Treasury guidelines;
  - Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
  - Achievement of full cost recovery of specific user charges;
  - Determining tariff escalation rate by establishing/calculating revenue requirement;
  - The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004)(MPRA), and
  - The ability to extend new services and obtain cost recovery levels.
- The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.
- The proposed tariff increases for the 2014/2015 MTREF on the different revenue categories are:

- Electricity charges subject to NERSA final approval
- 6.2% on all other service charges

KZN266 Uluudi Supporting Table SA10 Funding measurement

KZN266 Utunol Supporting Table SA1U Funding measurement													
Description	MFMA section	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
<b>Funding measures</b>	-	-											
Cash/cash equivalents at the year end - R'000	18(1)b	1	498	1,047	1,672	167,065	(168,653)	(168,653)	(168,653)	(74,933)	(162,653)	(255,198)	
Cash + investments at the yr end less applications - R'000	18(1)b	2	(239,937)	(227,178)	(188,483)	36,198	(681,824)	(681,868)	(681,868)	(708,016)	(753,356)	(794,791)	
Cash year end/monthly employee/supplier payments	18(1)b	3	0.0	0.1	0.1	10.0	(8.8)	(8.6)	(8.6)	(3.8)	(7.8)	(11.6)	
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	95,887	105,385	(49,330)	43,763	(62,576)	(75,424)	(75,424)	(64,399)	(64,635)	(70,185)	
Service charge rev % change - macro CPIX target exclusive	18(1)a(2)	5	N.A.	(4.6%)	5.9%	9.9%	31.1%	(6.0%)	(6.0%)	(8.0%)	(0.1%)	(0.5%)	
Cash receipts % of Ratepayer & Other revenue	18(1)a(2)	6	201.8%	234.5%	80.1%	70.9%	45.0%	45.0%	45.0%	61.3%	57.9%	57.9%	
Debt impairment expense as a % of total billable revenue	18(1)a(2)	7	0.0%	90.3%	25.5%	0.0%	5.4%	5.4%	5.4%	5.8%	5.8%	5.8%	
Capital payments % of capital expenditure	18(1)c:19	8	68.6%	67.8%	50.0%	50.5%	50.0%	100.0%	100.0%	100.0%	100.0%	97.6%	
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	(1.4%)	(2.6%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	N.A.	(87.7%)	72.4%	159.4%	132.8%	0.0%	0.0%	364.4%	435.3%	435.2%	
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.2%	5.9%	5.5%	
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.2%	0.7%	3.2%	2.0%	2.0%	2.2%	2.1%	2.1%	0.0%	
R&M % of Property Plant & Equipment	20(1)(vi)	13	16.1%	10.0%	31.5%	24.1%	24.1%	48.1%	0.0%	30.3%	59.0%	2.1%	
Asset renewal % of capital budget	20(1)(vi)	14										67.2%	

**References**

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

<b>Supporting indicators</b>																		
% incr total service charges (incl prop rates)	18(1)a	-	-			1.4%			11.9%			15.9%	37.1%	0.0%	0.0%	(2.0%)	5.9%	5.5%
% incr Property Tax	18(1)a					(1.6%)			(4.2%)			(18.8%)	96.2%	0.0%	0.0%	5.6%	5.9%	5.5%
% incr Service charges - electricity revenue	18(1)a					(1.3%)			36.0%			39.4%	17.1%	0.0%	0.0%	(9.4%)	5.9%	5.5%
% incr Service charges - water revenue	18(1)a					0.0%			0.0%			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



### Trend

Change in consumer debtors (current and non-current)

<b>Total Operating Revenue</b>	161,172	169,702	188,650	187,976	217,540	217,576	217,576	237,646	251,667	265,509
<b>Total Operating Expenditure</b>	65,285	64,317	272,681	179,594	315,497	328,481	328,481	336,655	356,518	376,126
<b>Operating Performance Surplus/(Deficit)</b>	95,887	105,385	(84,030)	8,382	(97,957)	(110,805)	(110,805)	(99,009)	(104,851)	(110,617)
<b>Cash and Cash Equivalents (30 June 2012)</b>								(74,933)		
<b>Revenue</b>										
% Increase in Total Operating Revenue		5.3%	11.2%	(0.4%)	15.7%	0.1%	0.0%	9.2%	5.9%	5.5%
% Increase in Property Rates Revenue		(2.9%)	9.5%	(9.5%)	109.2%	0.0%	0.0%	5.6%	5.9%	5.5%
% Increase in Electricity Revenue		(1.3%)	36.0%	39.4%	17.1%	0.0%	0.0%	(8.4%)	5.9%	5.5%
% Increase in Property Rates & Services Charges		1.4%	11.9%	15.9%	37.1%	0.0%	0.0%	(2.0%)	5.9%	5.5%
<b>Expenditure</b>										
% Increase in Total Operating Expenditure		(1.5%)	324.0%	(34.1%)	75.7%	4.1%	0.0%	6.7%	5.9%	5.5%
% Increase in Employee Costs		15.6%	17.1%	(5.1%)	10.5%	0.0%	0.0%	10.8%	5.9%	5.5%
% Increase in Electricity Bulk Purchases		32.5%	9.6%	(6.7%)	22.0%	0.0%	0.0%	(3.4%)	5.9%	5.5%
Average Cost Per Budgeted Employee Position (Remuneration)			200268.7602	199377.3006				5688057		
Average Cost Per Councillor (Remuneration)			231035.7872	274914.8936				261625.5745		
R&M % of PPE	1.2%	0.2%	0.7%	3.2%	2.0%	2.0%	2.0%	2.1%	2.1%	2.1%
Asset Renewal and R&M as a % of PPE	3.0%	1.0%	3.0%	10.0%	4.0%	4.0%	4.0%	3.0%	5.0%	5.0%
Debt Impairment % of Total Billable Revenue	0.0%	90.3%	25.5%	0.0%	5.4%	5.4%	5.4%	5.8%	5.8%	5.8%
<b>Capital Revenue</b>										
Internally Funded & Other (R'000)	-	-	-	-	-	-	-	610	-	-
Borrowing (R'000)	-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)	27,010	20,913	25,701	35,381	35,381	35,381	35,381	34,000	40,216	41,432
Internally Generated funds % of Non Grant Funding	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
Borrowing % of Non Grant Funding	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	98.2%	100.0%	100.0%
<b>Capital Expenditure</b>										
Total Capital Programme (R'000)	27,010	20,913	25,701	35,381	35,381	35,381	35,381	34,610	40,216	41,432
Asset Renewal	8,697	4,165	16,207	17,025	17,025	17,025	17,025	10,500	23,716	27,868
Asset Renewal % of Total Capital Expenditure	32.2%	19.9%	63.1%	48.1%	48.1%	48.1%	48.1%	30.3%	59.0%	67.2%
<b>Cash</b>										
Cash Receipts % of Rate Payer & Other	201.8%	234.5%	80.1%	70.9%	45.0%	45.0%	45.0%	61.3%	57.9%	57.9%
Cash Coverage Ratio	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)
<b>Borrowing</b>										
Credit Rating (2009/10)								0		96
Capital Charges to Operating	0.2%	0.5%	0.0%	0.2%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure	(1.4%)	(2.6%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Reserves</b>										
Surplus/(Deficit)	(239,937)	(227,178)	(188,483)	36,198	(681,824)	(681,368)	(681,868)	(708,016)	(753,356)	(794,791)

## Free Basic Services as a % of Equitable Share

Free Basic Services as a % of Equitable Share

Free Services as a % of Operating Revenue  
(excl operational transfers)

The municipality has put about 36% of its budget on asset renewal in 2013/2014 compared to other previous years, a 2.1% on repairs and maintenance during 2014/2015 because of the financial crisis that we are currently facing.



## 11. Expenditure on allocations and grant programmes

The 2014/2015 capital projects are as follows:

PROJECT NAME	AMOUNT
Unit D roads rehabilitation	R10 500 000.00
Zondela roads	R6 546 180
Mpungamhlophe sportsfield	R 5 723 780
Ceza sportsfield	R6 230 040
Electrification of households	R5 000 000.00
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>R34 000 000.00</b>

KZN266 Ujundi - Supporting Table SA19 Expenditure on transfers and grant programme

[illegible]

<b>Total operating expenditure of Transfers and Grants:</b>	57,351	69,274	80,512	90,073	88,584	88,584	106,030	129,656	129,150
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	27,010	20,913	42,924	35,381	35,381	35,381	34,000	40,216	41,432
Municipal Infrastructure Grant (MIG)	24,633	20,522	28,189	27,381	27,381	27,381	29,000	30,216	31,432
Electrification of Households Grant (INEP)	2,377	391	14,735	8,000	8,000	8,000	5,000	10,000	10,000
<b>Provincial Government:</b>	-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]	-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>	-	-	-	-	-	-	-	-	-
Tourism Grant	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	-	-	610	-	-
Internal generated funds	-	-	-	-	-	-	610	-	-
<b>Total capital expenditure of Transfers and Grants</b>	27,010	20,913	42,924	35,381	35,381	35,381	34,610	40,216	41,432
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	84,361	90,187	123,435	125,454	123,965	123,965	140,640	169,872	170,582

References  
1. Expenditure must be separately listed for each transfer or grant received or recognised

**12. ALLOCATIONS MADE BY THE MUNICIPALITY**

No allocation will be transferred by the municipality for the 2014/2015 financial year.

### 13. EMPLOYEE RELATED COSTS

KZN266 Ulundi - Supporting Table SA22 Summary councillor and staff benefits

KZN266 Ulundi - Supporting Table SA22 Summary councillor and staff benefits																
Summary of Employee and Councillor remuneration		Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework							
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17					
Councillors (Political Office Bearers plus Other)	1	A	B	C	D	E	F	G	H	I						
		9,081	10,443	10,859	7,884	7,884	7,884	8,359	8,852	9,339						
					1,076	1,249	1,249	1,074	1,137	1,200						
					2,751	2,751	2,751	2,706	2,866	3,024						
					804	804	804	797	844	890						
					406	406	406	303	321	339						
Sub Total - Councillors		9,081	10,443	10,859	12,921	13,094	13,094	13,239	14,020	14,791						
% increase	4		15.0%	4.0%	19.0%	1.3%	-	1.1%	5.9%	5.5%						
Senior Managers of the Municipality	2															
		2,986	3,528	3,816	3,334	3,328	3,328	3,604	3,816	4,026						
		414	16	107	867	956	956	1,635	1,732	1,827						
		497	321		275	494	494	-	-	-						
		748	896		1,200	1,200	1,200	1,055	1,117	1,178						
					36	36	36	-	-	-						
					175	183	183	-	-	-						
								-	-	-						
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Performance Bonus	931	1,146				49	49						
Motor Vehicle Allowance	3	3,073	3,927	3,922	32	4,251	4,251	4,100	4,342			4,580	
Cellphone Allowance	3					66	66	91	96			101	
Housing Allowances	3	129	138	128	154	257	257	119	126			133	
Other benefits and allowances	3			6,787		3,619	3,619	6,600	6,989			7,374	
Payments in lieu of leave													
Long service awards		2,028	1,732			300	300	500	530			559	
Post-retirement benefit obligations	6												
<b>Sub Total - Other Municipal Staff</b>		<b>50,598</b>	<b>55,766</b>	<b>68,492</b>	<b>59,110</b>	<b>65,647</b>	<b>65,647</b>	<b>73,782</b>	<b>78,135</b>			<b>82,433</b>	
<b>% increase</b>	<b>4</b>		<b>10.2%</b>	<b>22.8%</b>	<b>(13.7%)</b>	<b>11.1%</b>		<b>12.4%</b>	<b>5.9%</b>			<b>5.5%</b>	
<b>Total Parent Municipality</b>		<b>64,324</b>	<b>70,970</b>	<b>83,991</b>	<b>77,918</b>	<b>84,938</b>	<b>84,938</b>	<b>93,314</b>	<b>98,820</b>			<b>104,255</b>	
<b>Board Members of Entities</b>													
Basic Salaries and Wages													
Pension and UIF Contributions													
Medical Aid Contributions													
Overtime													
Performance Bonus													
Motor Vehicle Allowance	3												
Cellphone Allowance	3												
Housing Allowances	3												
Other benefits and allowances	3												
Board Fees													
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations	6												
<b>Sub Total - Board Members of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	
<b>% increase</b>	<b>4</b>											<b>-</b>	
<b>Senior Managers of Entities</b>													
Basic Salaries and Wages													
Pension and UIF Contributions													
Medical Aid Contributions													
Overtime													
Performance Bonus	3												
Motor Vehicle Allowance	3												
Cellphone Allowance	3												
Housing Allowances	3												
Other benefits and allowances	3												
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations	6												

<b>Sub Total - Senior Managers of Entities</b>	4	-	-	-	-	-	-	-	-	-	-	-	-
<b>% increase</b>													
<b>Other Staff of Entities</b>													
Basic Salaries and Wages													
Pension and UIF Contributions													
Medical Aid Contributions													
Overtime													
Performance Bonus													
Motor Vehicle Allowance	3												
Cellphone Allowance	3												
Housing Allowances	3												
Other benefits and allowances	3												
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations	6												
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>% increase</b>	4												
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		64,324	70,970	83,991	77,918	84,938	84,938	84,938	93,314	98,820	104,255		
<b>% increase</b>	4		10.3%	18.3%	(7.2%)	9.0%	-	-	9.9%	5.9%	5.5%		
<b>TOTAL MANAGERS AND STAFF</b>	5,7	55,243	60,527	73,133	64,997	71,844	71,844	71,844	80,075	84,800	89,464		

KZN266 Ulundi - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		2012/13			Current Year 2013/14			Budget Year 2014/15		
Number	Ref	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)	1,2	47		47	47		47	47		47
Board Members of municipal entities	4									
<b>Municipal employees</b>	5									
Municipal Manager and Senior Managers	3	7		7	7		7	7	6	6
Other Managers	7		17			17				
Professionals		312	224	88	312	222	88	317	238	87
Finance		41	39	2	41	38	2	41	34	1
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										

Sanitation	120	57	63	120	57	63	122	75	63
Refuse	151	128	23	151	127	23	154	129	23
Other	-	-	-	-	-	-	-	-	-
Technicians									
Finance									
Spatialtown planning									
Information Technology									
Roads									
Electricity									
Water									
Sanitation									
Refuse									
Other									
Clerks (Clerical and administrative)	6	6		7	7		7	7	
Service and sales workers									
Skilled agricultural and fishery workers									
Craft and related trades									
Plant and Machine Operators									
Elementary Occupations									
<b>TOTAL PERSONNEL NUMBERS</b>	<b>9</b>	<b>247</b>	<b>142</b>	<b>373</b>	<b>246</b>	<b>142</b>	<b>378</b>	<b>251</b>	<b>140</b>
% Increase				0.3%	(0.4%)	-	1.3%	2.0%	(1.4%)
<b>Total municipal employees headcount</b>	6,108,108								
Finance personnel headcount									
Human Resources personnel headcount									

Employees related costs take into account guideline of 6.2% on Section 56 & 57 Managers and 6.79% on other employees as per MFMA circular No. 72.

# 14. MONTHLY TARGETS FOR REVENUE AND CASHFLOW

14.1 Hereunder follows a consolidation for revenue by source and expenditure by type:

## MONTHLY CASH FLOWS

KZN266 Ulundi - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS		Budget Year 2014/15												Medium Term
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15
<u>Cash Receipts By Source</u>														1
	Property rates	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	(578)	23,335
	Property rates - penalties & collection charges	35	35	35	35	35	35	35	35	35	35	35	35	416
	Service charges - electricity revenue	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	7,420	39,152
	Service charges - water revenue												-	-
	Service charges - sanitation revenue												-	-
	Service charges - refuse revenue	246	246	246	246	246	246	246	246	246	246	246	3,711	6,416
	Service charges - other												-	-
	Rental of facilities and equipment	32	32	32	32	32	32	32	32	32	32	32	244	600
	Interest earned - external investments	15	15	15	15	15	15	15	15	15	15	15	85	250
	Interest earned - outstanding debtors												-	-
	Dividends received												-	-
	Fines	284	284	284	284	284	284	284	284	284	284	284	284	3,405
	Licences and permits	212	212	212	212	212	212	212	212	212	212	212	212	2,547
	Agency services												-	-
	Transfer receipts - operational	8,836	8,836	8,836	8,836	8,836	8,836	8,836	8,836	8,836	8,836	8,836	8,836	106,030
	Other revenue	26	26	26	26	26	26	26	26	26	26	26	26	317
	<b>Cash Receipts by Source</b>	<b>14,745</b>	<b>14,745</b>	<b>14,745</b>	<b>14,745</b>	<b>14,745</b>	<b>14,745</b>	<b>14,745</b>	<b>14,745</b>	<b>14,745</b>	<b>14,745</b>	<b>14,745</b>	<b>20,275</b>	<b>182,468</b>
	<b>Other Cash Flows by Source</b>													
	Transfer receipts - capital	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	3,443	34,610
	Contributions recognised - capital & Contributed assets												-	-
	Proceeds on disposal of PPE												370	4,436
	Short term loans												-	-
	Borrowing long term/refinancing												-	-
	Increase (decrease) in consumer deposits												-	-
	Decrease (Increase) in non-current debtors												-	-
	Decrease (Increase) other non-current receivables												-	-
														<b>105</b>





# 15. Monthly targets for revenue, expenditure and cash flow

KZN266 Ulundi - Table A7 Budgeted Cash Flows

KZN266 Ulundi - Table A7 Budgeted Cash Flows																		
Description	Ref	2010/11			2011/12			2012/13			Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	2010/11	Audited Outcome	2011/12	Audited Outcome	2012/13	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17				
R thousand																		
CASH FLOW FROM OPERATING ACTIVITIES																		
Receipts																		
Ratepayers and other	1	149,141		177,297		81,044	68,252	57,275	57,275	57,275	82,186	82,186	86,707					
Government - operating	1					87,130	91,573	89,884	89,884	89,884	106,030	112,286	118,461					
Government - capital						34,700	35,461	35,381	35,381	35,381	34,610	40,216	40,432					
Interest		414		114		208	170	180	180	180	250	265	279					
Dividends													-					
Payments																		
Suppliers and employees		(114,719)		(149,213)		(176,740)	(209)	(318,905)	(318,905)	(318,905)	(265,956)	(280,648)	(296,084)					
Finance charges		(38)		(71)		(16)	(300)	(300)	(300)	(300)	(150)	(159)	(168)					
Transfers and Grants	1												-					
NET CASH FROM/(USED) OPERATING ACTIVITIES		34,798		28,127		26,326	194,947	(136,485)	(136,485)	(136,485)	(43,030)	(45,854)	(50,372)					
CASH FLOWS FROM INVESTING ACTIVITIES																		
Receipts																		
Proceeds on disposal of PPE		510		1,476							4,436		-					
Decrease (increase) in non-current debtors												-	-					
Decrease (increase) other non-current receivables												-	-					
Decrease (increase) in non-current investments												-	-					
Payments																		
Capital assets		(37,049)		(28,359)		(25,701)	(35,731)	(35,381)	(35,381)	(35,381)	(34,610)	(40,216)	(40,432)					
NET CASH FROM/(USED) INVESTING ACTIVITIES		(36,539)		(26,883)		(25,701)	(35,731)	(35,381)	(35,381)	(35,381)	(30,174)	(40,216)	(40,432)					
CASH FLOWS FROM FINANCING ACTIVITIES																		
Receipts																		
Short term loans		(100)											-					
Borrowing long term/refinancing		(384)		(540)									-					
Increase (decrease) in consumer deposits		109		117									-					
Payments																		
Repayment of borrowing				(272)									-					
NET CASH FROM/(USED) FINANCING ACTIVITIES		(375)		(695)									-					
NET INCREASE/(DECREASE) IN CASH HELD		(2,116)		549		625	159,216	(171,866)	(171,866)	(171,866)	(73,203)	(86,070)	(90,804)					
Cash/cash equivalents at the year begin:	2	2,614		498		1,047	1,672	1,672	1,672	1,672	(170,194)	(243,397)	(329,467)					
Cash/cash equivalents at the year end:	2	498		1,047		1,672	160,888	(170,194)	(170,194)	(170,194)	(243,397)	(329,467)	(420,271)					

1 Local/District municipalities to include transfers from/to District/Local Municipalities

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

[illegible]



Gains on disposal of PPE		2,059	1,892	120		217,540	217,576	4,436	256,117	270,203
Total Revenue (excluding capital transfers and contributions)		161,172	169,702	188,650	187,976					
<b>Expenditure By Type</b>	2	50,598	58,468	68,492	64,997	71,843	71,843	80,075	84,799	89,463
		9,081	10,443	10,859	12,921	13,094	13,094	13,239	14,020	14,791
	3		61,851	19,535		6,500	6,500	6,903	7,310	7,712
	2	(66,533)	(156,907)	65,900	(46,000)	65,967	65,967	70,089	74,224	78,306
		107	71	16	300	300	300	150	159	168
	2	33,898	44,916	49,249	45,940	56,036	56,036	58,472	61,922	65,327
	8		150		1,000	235	235	85	89	94
		19,200	20,714	33,712	59,806	69,967	69,967	70,608	74,773	78,886
	4, 5									
		18,934	24,611	24,919	40,630	31,555	44,539	49,562	52,486	55,373
Loss on disposal of PPE										
Total Expenditure		65,285	64,317	272,681	179,594	315,497	328,481	349,181	369,782	390,120
<b>Surplus/(Deficit)</b>	6	95,887	105,385	(84,030)	8,382	(97,957)	(110,805)	(102,755)	(113,866)	(119,917)
				34,700	35,381	35,381	35,381	34,610	40,216	40,432
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		95,887	105,385	(49,330)	43,763	(62,576)	(75,424)	(68,145)	(73,450)	(79,485)
<b>Surplus/(Deficit) after taxation</b>		95,887	105,385	(49,330)	43,763	(62,576)	(75,424)	(68,145)	(73,450)	(79,485)
<b>Surplus/(Deficit) attributable to municipality</b>		95,887	105,385	(49,330)	43,763	(62,576)	(75,424)	(68,145)	(73,450)	(79,485)
Share of surplus/ (deficit) of associate										
Surplus/(Deficit) for the year		95,887	105,385	(49,330)	43,763	(62,576)	(75,424)	(68,145)	(73,450)	(79,485)

The property rates has increased from R 22 757 000 from 2013 financial year to R 45 766 000 in the 2015 financial year as a result of the new valuation roll implemented with effect from 01 July 2013. Refuse removal income has increased by R 6 416 000 from an adjusted budget of R 5 310 000 in the 2014 financial year, this is as a result of the frequency of collection charged to those individuals who have their refuse collected twice or three times a week but pay the same fee as those collected once. Traffic fines have also increased as a result of an agreement with an external service provider to facilitate the collection of outstanding fines. Employees related costs increases from the adjusted budget for 2014 as a result of the salary increase as per circular 72 guideline of 6.79 % on other employees and 6.2 % on the section 56 & 57 managers and also due to new posts that had been budgeted for that were not included in the 2013/2014 financial year.

Service charges electricity revenue shows a decrease from the adjusted budget by 8.4% as a result of excluding the INEP grant in the 2014/2015 draft budget as it was erroneously included in the 2013/2014 adjustment budget electricity revenue. Also has increase by 20.8% as a result of additional charge to customers whose frequency of collection differs from others and also the have been additional collection points like Babanango and Ceza hospital where there will be bulk refuse removal.

Traffic fines has increased by 21.6% which is above the CPI inflation rate as a result of new mechanism to collect long outstanding traffic fines like the introduction of a swiping system on the road when an offender is being captured by our authorities.

Finance charges shows a 50 % decrease from the adjusted budget as a result of the 2012/2013 audited outcome as now we have budgeted for R150 000 on finance charges. Also other materials have been reduced due to the cash flow situation as now are sitting at R235 000.

Refuse removal is a trading service, it should collect enough income to its expenditure. Our refuse shows a deficit of R7 Million as a result of refuse removal contracts as we have extended our points of collection at Ceza and Babanango.

Rental facilities shows an increase of 54.6% from adjusted budget during 2013/2014 as a result understatement in the adjusted budget and is based on a current trend as at 31 March 2014.

Learner's & Driver's licences has a zero increase due to Department of Transport regulations which say that they need to be increased once every three years. Interest on investments increased from R180 000 to R250 000 ,this was as a result of the understatement in the adjustment budget as by the 31 March 2014 it was R348 531.64

Contracted services shows a decrease from the 2013/2014 adjusted budget as the general expenses were erroneously budgeted as contracted services and also general expenses have increased.

Included under general expenses are the following items with their breakdown accordingly:

1. Arts & Culture-reed dance	R 200 000.00
-Indigenous games	R 17 000.00
-Umbele Wethu Festival	R 25 000.00
-Ulundi Cultural festival	R 324 250.00
<b>TOTAL</b>	<b>R566 200.00</b>

2. Local Mayoral Cup games-Zonal play-offs	R 572 000.00
-District Mayoral cup	R 502 000.00
-SALGA (KWANALOGA) Games	R 196 000.00
-Sports Workshop	R 50 000.00
-Establishing sporting structures	R 190 000
<b>TOTAL</b>	<b>R 1 510 000.00</b>

### 3. LED Projects

These are divided into R62 500.00 per ward to support Cooperatives and SMME's within that particular ward like block machines ,grass cutters, chicken chicks, garden material and tents. This totals to R 1500 000.00

### 4. Mayoral functions

This consists of entertainment and refreshments of R10 000 per ward (24X R10 000) which totals to R240 000.00 and Mayoral items of R47 000 per ward ( R 47000 X 24) which totals to R1 128 000.00.



# **DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**

**" The City of Heritage "**



**FINANCIAL YEAR 2014/2015**



DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR 2014/2015 FINANCIAL YEAR- CORPORATE SERVICES

LDP Alignment	National IPA	Strategic Objective	Measurable Objective/Output	Performance Indicator	Unit of Measure	Milestones	Budget	Annual Target	QUARTER 1			QUARTER 2			QUARTER 3			QUARTER 4			Progress Report towards achievement of targets	Risks/Challenges	Comments/Issues to be taken into account	Notes	POE Required
									Performance Target	Actual Budget Spent	Actual Performance Target	Actual Budget Spent	Actual Performance Target	Actual Budget Spent	Actual Performance Target	Actual Budget Spent	Actual Performance Target	Actual Budget Spent							
CMS 1	Economic and Social Development	To assist communities in addressing the scourge of poverty prevalent within the Municipality	Facilitate access by communities to the poverty alleviation initiatives of national and provincial government	Facilitated access by communities to the poverty alleviation initiatives through Expanded Public Works Programme	Number	n/a	R1 031 000 (Item 4454)	300	100%	25%						130								Appointment letters and Attendance Registers	
				To actually deliver LED Projects	% of LED Budget spent	n/a	R1 500 000 (Item 4465)		900%	25%						25%								Payments Vouchers	
CMS 2	Municipal Transformation and Organisational Development		Training and equipping of officials and coordinators in accordance with the Plan	Training in accordance with the Plan	Number	n/a	R465 000 (Item 4462)	70	20	15						15								Attendance Registers & Certificates	
CMS 3	Good Governance and Public Participation	To promote good governance, accountability and transparency	Promotion of effective communication with internal and external stakeholders	Effective communication promoted through publication of Newsletter	Number	n/a	R800 000 (Item 4462)	2	2	1														Newsletter publication of notices monthly	
			Facilitate the payment of monthly salaries of R500 per meeting attended per member	Facilitate the payment of monthly salaries of R500 per meeting attended per member	Monthly processing	n/a	R1 440 000 (Item 4468)	12	3	3						3								Memorandum to Finance requesting payments and Attendance Registers	
CMS 4			Strengthening of public participation mechanisms in compliance with appropriate local government legislation and regulations	Coordination of public meetings and road shows	Number	n/a	R240 000 (Item 4468)	2		1														Schedule of road shows, advert, photos and attendance registers	



DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR 2016/2015 FINANCIAL YEAR-FRANCE

IDP Alignment	National KPA	Strategic Objective	Measurable Objective/Output	Performance Indicator	Unit of Measure	Eligibility	Budget	Annual Target	QUARTER 1			QUARTER 2			QUARTER 3			QUARTER 4			Progress Report towards achievement of targets	Stocktake / Challenges	Corrective Measures taken to be taken and date of finalisation	Wards	POE Required
									Performance Target	Actual Performance	Budget Spent	Performance Target	Actual Performance	Budget Spent	Performance Target	Actual Performance	Budget Spent	Performance Target	Actual Performance	Budget Spent					
FS 1	Basic Service Delivery	Management of the payment of creditors	Ensure creditors are paid within 30 days of the receipt and approval of an invoice	Monthly creditor reconciliations to be completed for each creditor to determine the amount to be paid	Number	n/a	R127 454 000 (Equitable Share, Conditional Grants & Other Revenue)	12	3			3			3			3							Monthly Creditor Reconciliations
				Promote the payment of salaries and councilor allowances to meet the due date on a monthly basis	Number	n/a	R31 326 000 (Salary Budget)	12	3			3			3			3							Bank-It Report
FS 2	Good Governance and Public Participation			Undertake public participation process on the tabled budget	Days	n/a	R240 000 (Item 4406)	30/04/2015									30/04/2015								Public Notice/Advert, Attendance Registers
FS 3	Economic and Social Development	Implementation of intermunicipal programme within the Directorate	Managed Internship Programme	Confirm the availability of funding from the Financial Management Grant	Days	n/a	R1 700 000 (Item 4306)	31/03/2015							31/03/2015										Confirmation letter of allocation from Treasury
FS 4	Municipal Transformation and Organisational Development	Monitoring and management of the Information Technology network at the Municipality	Ensured legal validity of the information technology operation at the municipality	Information systems upgrade	Number	n/a	R2 580 000 (Item 4403)	2							1										Release notes

DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR HIV/AIDS FINANCIAL YEAR COMMUNITY SERVICES

IDP Alignment	National KPA	Strategic Objective	Measurable Objective/Output	Performance Indicator	Unit of Measure	Assumptions	Budget	QUARTER 1				QUARTER 2				QUARTER 3				Program Report towards achievement of targets	Biological Challenges	Corrective Measures taken / to be taken and date of finalisation	Worth	POE Required
								Performance Target	Actual Performance	Budget Spent	Performance Target	Actual Performance	Budget Spent	Performance Target	Actual Performance	Budget Spent	Performance Target	Actual Performance	Budget Spent					
CS 1	Basic Service Delivery	To ensure access to basic services for the indigent	Assistance provided to households earning less than R1 500 per month	Implementation of household visits to newly and bereaved families	Percentage	N/A	R1 000 000 (Item 4439)	100%	25%		25%		25%		25%		25%		25%					Register of households assisted
CS 2		Collection of refuse from the urban nodes and the central business district	Weekly collection of refuse from the urban nodes and the central business district	Number of households with access to refuse removal services at least once a week	Quarter	N/A	R6 415 832 (Item 4430)	5400	5400		5400		5400		5400		5400		5400					Monthly report, billing statement
			Supply of bulk refuse bags to urban households	Number of households that receive refuse bags at least once a week	Quarter	N/A	N/A	5400	5400		5400		5400		5400		5400		5400					Monthly report
CS 3	Economic and Social Development	To promote participation in sport by communities in support by communities within the Municipality	Identification and enhancement of sporting talent among the community members within the Municipality	Identified and enhanced sporting talent	Quarter	N/A	1 518 000 (Item 4444)	3000/2013	3000/2013		3000/2013		3000/2013		3000/2013		3000/2013		3000/2013					Bit of sports gear, sports photos
CS 4			Develop and implement cultural programmes and provide the cultural heritage of the municipal area	Facilitate the legacy of the past through cultural, social and sports activities	Number of messages	N/A	R508 226 (Item 4405)	1 meeting	1															Invitations and releases of the planning sessions, photos
					Events	N/A		2 Events	1															
CS 5		To eradicate the incidence of infection and address the impact of the HIV/AIDS epidemic within the Municipality	Align municipal programmes with those of sector departments such as the Department of Social Development, Department of Health and Prevention support	Facilitate the functioning of Operation Bruma Sabes and Year Rooms	Quarter	N/A	R987 000 (Item 4434)	12	3		3		3		3		3		3					Agendas and minutes
CS 6		To ensure that the needs of the vulnerable groups within the Municipality are addressed as a priority	Development and implementation of projects and programmes to address gender issues	Developed projects and programmes for gender issues	Quarter	N/A	R20 000 (Item 4407)	2400/2015																Minutes of departmental meetings, stakeholder minutes

DRAFT SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN FOR 2014/2015 FINANCIAL YEAR: PROTECTION SERVICES

IDP Alignment	National KPA	Strategic Objective	Measurable Objective/Output	Performance Indicator	Unit of Measure	Milestones	Budget	Annual Target	QUARTER 1			QUARTER 2			QUARTER 3			QUARTER 4			Program Report towards achievement of targets	Biological / Challenges	Corrective Measures taken / to be taken and date of finalisation	Wards	POE Required				
									Actual Performance		Actual Budget Spent		Actual Performance		Actual Budget Spent		Actual Performance		Actual Budget Spent							Actual Performance		Actual Budget Spent	
									Performance Target	Actual Performance Target	Performance Target	Actual Performance Target	Performance Target	Actual Performance Target	Performance Target	Actual Performance Target	Performance Target	Actual Performance Target	Performance Target	Actual Performance Target						Performance Target	Actual Performance Target	Performance Target	Actual Performance Target
PS 1	Basic Service Delivery	To provide an effective and appropriate response to all disaster related occurrences within the Municipality	Implementation of Level 1 Disaster Risk Management Plan approved by Council of the Municipality	Developed and approved Level 1 Risk Management Plan	Date	n/a	R1 800 000 (Rm 4420)	30/06/2015																					
				Receive and evaluate monthly reports from the service provider reflecting on activities and incidents for previous month	Number	n/a	R8 000 000 (Rm 4457)	12																					
PS 2			Development and implementation of a strategy to deal with stray animals in the Municipal Area	Implemented strategy to deal with stray animals	Date	n/a	R800 000 (Rm 4505)	30/06/2015																					
				Maintain statistical information regarding the operation of the license society	Number	n/a	R2 548 886 (Rm 14100)	12																					
PS 3	Good Governance and Public Participation	Collection of traffic fine revenue	Revenue collected through traffic fines monitored	Monthly monitoring of revenue collected as a consequence of the engagement of a service provider	Number	n/a	R2 405 103 (Rm 13100)	12																					

17. ANNUAL BUDGET AND SERVICE AGREEMENTS - MUNICIPAL ENTITIES AND OTHER EXTERNAL MECHANISM

This municipality has no entities.

## **18. Contract having future budgets implications**

A municipality may enter into a contract which will impose financial obligations on the municipality beyond a financial year, but if the contract will impose financial obligations on the municipality beyond the three years covered in the annual budget for that financial year. It must comply with MFMA Sec 33. Ulundi municipality does not have contracts having future budgetary implications. Most of our external mechanism expired in the financial year 2014/2015.

The following table shows the capital projects for 2014/2015 financial year:

[illegible]









## 20. LEGISLATION COMPLIANCE STATUS

The Municipal Finance Management Act, 2003 (Act No. 56 of 2003) became effective on 1 July 2004. Elements of the act have been phased in according to capacity of each municipality – high, medium and low. The Act has introduced significant changes to the financial management of local government. One of the main changes in budget preparation is that the single year, line item budgeting – which was a common feature of the previous practices – has been replaced by multi-year budgeting at a more strategic level.

The MFMA aims to modernize budget and financial practices at all spheres of government, thereby facilitating effective service delivery. The general public plays an important role in ensuring a budget is set to reflect targeted service delivery. For example, during the budget preparation process, Section 21 of the MFMA requires communities and residents within the municipal jurisdiction to be part of the Budget and Integrated Development Planning (IDP) processes.

Communities can also monitor the performance of the approved budget through regular reporting of the Service Delivery & Budget Implementation Plan (SDBIP) and the performance contracts of senior manager. These are prepared at the same time as the budget, thus ensuring alignment at the start of the financial year.

Some of the key budget reforms encapsulated within the LG: MFMA, that KZN 266 has applied, are:

- Forward looking, multi-year budgets with strategic focus;
- Clear links between budget allocations and agreed policies;
- Improved integration of budget and planning processes;
- New budget process timetable with earlier adoption of budgets by council and earlier audits of Annual Financial Statements;
- Improved in-year reporting according to vote/function;
- Improved financial management information;
- Service Delivery and Budget Implementation Plans (SDBIP) developed and approved with budgets;
- New accounting norms and standards;
- Improvements to procurement and Supply Chain Management policies and processes;
- Focus on performance measurement,

The MFMA implementation is monitored through regular reporting including:

- Quarterly reviews of LG: MFMA implementation plans and 12 urgent implementation priorities checklist;
- Monthly returns to National Treasury and monthly reports to Mayor and Council, as required by Section 71;
- Publication of information on the municipalities website ([www.ulundi.gov.za](http://www.ulundi.gov.za)) and
- Mid-year budget and performance assessment as required by Section 72.

The Budget and Medium Term Revenue and Expenditure Framework (MTREF) was prepared taking cognizance of the contents of the Municipal budget and reporting regulations, Local Government: Municipal Finance Management Act No 56 of 2003, Circular No. 70 & 72 and the MFMA Budget Formats Guide received from National Treasury.

The objective of the regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities and municipal entities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting processes of those institutions and other relevant matters as required by the Act.

## OTHER LEGISLATION

The other important pieces of legislation when considering the budget processes are:

The Division of Revenue Bill 2014 and the Municipal Systems Act (Act no. 32 of 2000), together with the Municipal Systems Amendment Act (Act No. 44 of 2003)

## **Division of Revenue Bill 2014**

This Bill issued in February annually, provides the three year allocations from national government to local government. It sets out all the reporting requirements and conditions relating to the grants. Alongside this Provincial Departments allocate funding to local government by means of a provincial gazette.

These allocations are used when preparing the three year budget in order to comply with Section 18 of the MFMA (relating to reasonably anticipated revenues to be collected). Additional allocations – both nationally and provincially – are sometimes made to municipalities. However, these are not included in the original budget as the allocations are not certain. When confirmed they will be included in an adjustments budget in accordance with Section 28 of the MFMA.

## **The Municipal Systems Act (Act no. 32 of 2000) and the Municipal Systems Amendment Act (Act No. 44 of 2003)**

These acts form the basis of the links between the budget and the Integrated Development Plan (IDP). In particular, the aspects that have been considered in preparing the budget are:

- Community participation (Chapters 4 & 5);
- Performance management (Chapter 6) providing also the basis for measurable performance objectives in the Service
- Delivery and Budget Implementation Plan (SDBIP); and Tariff Policy (Chapter 8).

**21. Municipal manager's quality certificate**

**UMASIPALA  
WASOLUNDI**

Private Bag X17  
Ulundi  
3838



**ULUNDI  
MUNICIPALITY**

Tel: 035 - 8745100  
Fax: 035 - 8745174  
E-mail: magwaza@ulundi.gov.za

**Acting** N. G. Zulu  
Municipal Manager of Ulundi Municipality, hereby certify that

- ☐ The monthly budget statement
- ☐ Quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☐ The Final budget of 2014/2015 for ULUNDI has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: NKOSIYE G. Zulu

**Acting**  
Municipal Manager of Ulundi Municipality (KZN266)

Signature: [Signature]

Website: <http://www.ulundi.local.gov.za>

Tel: 035 - 8745100  
Fax: 035 - 8745174

**ULUNDI  
MUNICIPALITY**



**UMASIPALA  
WASOLUNDI**  
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3838

**Certification that the adopted Final budget for 2014/15 is correctly captured and locked on the municipality's financial management system**

(as requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 6.3 of MFMA Budget Circular 59 dated 16 March 2012)

I, N.G. Zulu, in my capacity as accounting officer of the municipality, hereby certify that:

- The adopted annual budget has been captured on the municipality's financial system;
- There is 100 per cent reconciliation between the budget on the system and the budget adopted by council;
- The adopted annual budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant budget return forms have been submitted to the local government database.

I, further certify that the municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:

- a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
- an adjustments budget approved by council.

Print Name

NKOSWE G. Zulu

Municipal manager of

ULUNDI [KZN 26]

(name and demarcation code of municipality)

Signature

*[Handwritten Signature]*

Date

28/05/2014